

JAMIA MASJID SWAFIA

England & Wales · Charity number 1167300

Details

Other names SWAFIA MOSQUE

Status Registered

Legal form Charitable company

Company number 08606491

Registered 2016-05-24

Register [View on the Charity Commission register](#)

Contact

Address Mosque
Park Hill Lane
Wakefield
WF1 4NJ

Phone 07786025082

Email info@swafia.org.uk

Website www.swafia.org.uk

Activities

Objects: THE CHARITY'S OBJECTS (OBJECTS) ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING: 1) TO ADVANCE THE ISLAMIC RELIGION FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE SUNNI HANAFI BRELVI TRADITION, IN PARTICULAR BUT NOT EXCLUSIVELY BY:A) MAINTAINING A MOSQUE TO HOLD PRAYERS, TO HOST LECTURES AND VISITS AND TO CELEBRATE FESTIVALS; ANDB) PROVIDING ISLAMIC FUNERAL AND OTHER SERVICES REQUIRED BY THE COMMUNITY.2) TO ADVANCE ISLAMIC EDUCATION FOR CHILDREN AND OTHERS. 3) TO RELIEVE POVERTY AND NEED BY PROVIDING FUNDS FOR THOSE IN NEED IN THE UK OR ABROAD4) TO PROMOTE RELIGIOUS HARMONY BY ENGAGING WITH THE NON-MUSLIM COMMUNITY, PROMOTING UNDERSTANDING OF ISLAM AND PROMOTING GOOD COMMUNITY RELATIONS AND COHESION BETWEEN MUSLIMS AND NON-MUSLIMS

Activities: The charity aims to advance the Islamic religion by providing a mosque with facilities and staff to hold prayers, lectures, visits, and celebrate festivals for members of the public. To provide Islamic education for children. Provide funeral and other services for the local community. Promote cohesion with wider community. Raise and distribute funds to relieve poverty or suffering.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Afghanistan
- Bangladesh
- Occupied Palestinian Territories
- Pakistan
- Turkey
- City Of Wakefield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£606,760	£271,910	£1,662,088	15
2024-05-31	£672,489	£201,898	£1,325,847	10
2023-05-31	£547,251	£217,814	£855,256	13
2022-05-31	£241,260	£146,330	-	-
2021-05-31	£349,258	£201,766	-	-

Trustees

Name	Role	Appointed
IMRAN MEHMOOD	Chair	2013-07-11
ARSHAD IQBAL		2013-07-11
Amjid Shabbir		2017-12-31
GHULAM ABAS KHAN		2019-09-15
Kalim Aslam		2023-03-01
MUHAMMED AKHTAR		2019-09-15
SAYEED MAHMOOD HANIF		2013-07-11
Shahir Mahmood		2023-03-01

JAMIA MASJID SWAFIA

England & Wales - Charity number 1167300

Accounts

**JAMIA MASJID SWAFIA
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

Jamia Masjid Swafia
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 May 2025

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Detailed Income and Expenditure Account	9

Jamia Masjid Swafia
Company No. 08606491
For The Year Ended 31 May 2025

Directors / Trustees

Mr Muhammed Akhtar
Mr Sayeed Hanif
Mr Malik Hussain
Mr Sajid Hussain
Mr Arshad Iqbal
Mr Mohammed Iqbal
Mr Ghulab Khan
Mr Imran Mehboob

Company Number

08606491

Registered Office

The Mosque - Park Hill Lane
Off Park Lodge Lane
Wakefield
West Yorkshire
WF1 4NJ

Accountants

UK Tax Accountants
89 Jacobs Well Lane
Wakefield
WF1 3PB

The trustees present their report and financial statements for the year ended 31st May 2025 under the Charities Act 2011 and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Organisation

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st May 2024 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The organisational Structure and how decisions are made

Volunteers: Volunteers help out as and when required.

Trustees meet regularly (the intention is monthly) to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members.

Objectives and activities

The charity aims to advance the Islamic religion by providing a mosque with facilities and staff to hold prayers, lectures, visits, and celebrate festivals for members of the public. To provide Islamic education for children. Provide funeral and other services for the local community. Promote cohesion with wider community. Raise and distribute funds to relieve poverty or suffering.

Legal Status

The Charity is an unincorporated charity governed by a written constitution adopted by its members.

There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- accounting policies and
- observe the methods and principles in the Charities SORP
- estimates that are
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements. financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Mr Imran Mehmood
Director
23rd March 2026

**Jamia Masjid Swafia
Independent Examiner's Report
For The Year Ended 31 May 2025**

I report on the accounts which are set out on the pages 4 to 9

Respective responsibilities of the Trustees and Examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year.

It is my responsibility to :-

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;
or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
For and on behalf of

UK Tax Chartered Certified Accountants
89 Jacobs Well Lane
Wakefield
WF1 3PB

Jamia Masjid Swafia
Income and Expenditure Account
For The Year Ended 31 May 2025

	Notes	2025 £	2024 £
TURNOVER		606,760	672,489
Cost of sales		(92,432)	(63,002)
GROSS SURPLUS		514,328	609,487
Administrative expenses		(178,087)	(138,896)
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		336,241	470,591

The notes on pages 7 to 8 form part of these financial statements.

Jamia Masjid Swafia
Balance Sheet
As at 31 May 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		391,231		286,832
			391,231		286,832
CURRENT ASSETS					
Cash at bank and in hand		1,270,857		1,039,015	
		1,270,857		1,039,15	
NET CURRENT ASSETS (LIABILITIES)			1,270,857		1,038,015
TOTAL ASSETS LESS CURRENT LIABILITIES			1,662,088		1,325,847
NET ASSETS			1,662,088		1,325,847
RESERVES					
Revaluation reserve	5		62,165		62,165
Income and Expenditure Account			1,599,923		1,263,682
MEMBERS' FUNDS			1,662,088		1,325,847

For the year ending 31 May 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Imran Mehmood
 Director
 23rd March 2026

The notes on pages 6 to 8 form part of these financial statements.

Jamia Masjid Swafia
Notes to the Financial Statements
For The Year Ended 31 May 2025

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0
Plant & Machinery	15

2. Average Number of Employees

Average number of employees, including directors, during the year was: 15 (2024: 17)

3. General Information

Jamia Masjid Swafia is a private company, limited by guarantee, incorporated in England & Wales, registered number 08606491 . The registered office is The Mosque - Park Hill Lane, Off Park Lodge Lane, Wakefield, West Yorkshire, WF1 4NJ.

Jamia Masjid Swafia
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2025

4. Tangible Assets

	Land & Property		
	Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 June 2024	277,558	43,256	320,814
Additions	104,399	-	104,399
As at 31 May 2025	381,957	43,256	425,213
Depreciation			
As at 1 June 2024	-	33,982	33,982
Provided during the period	-	1,391	1,391
As at 31 May 2025	-	35,373	35,373
Net Book Value			
As at 31 May 2025	381,957	7,883	389,840
As at 1 June 2024	277,558	9,274	286,832

5. Reserves

	Revaluation Reserve
	£
As at 1 June 2024	62,165
As at 31 May 2025	62,165

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Jamia Masjid Swafia
Detailed Income and Expenditure Account
For The Year Ended 31 May 2025

	2025		2024	
	£	£	£	£
TURNOVER				
Donations		582,385		649,914
Rental income		24,375		22,575
		606,760		672,489
COST OF SALES				
Other direct costs	92,432		63,002	
		(92,432)		(63,001)
GROSS SURPLUS		514,328		609,487
Administrative Expenses				
Wages and salaries	136,777		105,751	
Subcontractor costs	1,960		325	
Light and heat	15,204		15,714	
Water rates	1,601		1,546	
Cleaning	1,444		1,186	
Vehicle running costs	3,138		3,109	
Repairs, renewals and maintenance	5,073		4,919	
Insurance	3,391		3,220	
Hire and leasing of plant, equipment & vehicles	336		-	
Telecommunications and data costs	361		276	
Legal fees	-		298	
Professional fees	7,471		325	
Royalties and licence fees payable	-		560	
Bank charges	1,331		-	
Depreciation of plant and machinery	1,391		1,637	
		(179,478)		(138,896)
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		334,850		470,591

JAMIA MASJID SWAFIA

England & Wales - Charity number 1167300

Accounts

**JAMIA MASJID SWAFIA
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

Jamia Masjid Swafia
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 May 2024

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Company No. 08606491
For The Year Ended 31 May 2024

Directors / Trustees

Mr Muhammed Akhtar
Mr Sayeed Hanif
Mr Gulfraz Hussain
Mr Malik Hussain
Mr Sajid Hussain
Mr Arshad Iqbal
Mr Mohammed Iqbal
Mr Ghulab Khan
Mr Imran Mehboob

Company Number

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Registered Office

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UK Tax Accountants
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Structure, Governance and Management

Organisation

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st May 2024 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The organisational Structure and how decisions are made

Volunteers: Volunteers help out as and when required.

Trustees meet regularly (the intention is monthly) to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members.

Objectives and activities

The charity aims to advance the Islamic religion by providing a mosque with facilities and staff to hold prayers, lectures, visits, and celebrate festivals for members of the public. To provide Islamic education for children. Provide funeral and other services for the local community. Promote cohesion with wider community. Raise and distribute funds to relieve poverty or suffering.

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The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- accounting policies and
- observe the methods and principles in the Charities SORP
- estimates that are
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements. financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Mr Gulfranz Hussain
Director
30th March 2025

**Jamia Masjid Swafia
Independent Examiner's Report
For The Year Ended 31 May 2024**

I report on the accounts which are set out on the pages 4 to 9

Respective responsibilities of the Trustees and Examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year.

It is my responsibility to :-

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;
or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
For and on behalf of

UK Tax Chartered Certified Accountants
89 Jacobs Well Lane
Wakefield
WF1 3PB

Jamia Masjid Swafia
Income and Expenditure Account
For The Year Ended 31 May 2024

	Notes	2024	2023
		£	£
TURNOVER		672,489	547,251
Cost of sales		(63,002)	(61,920)
GROSS SURPLUS		609,487	485,331
Administrative expenses		(138,896)	(155,894)
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		470,591	329,437

The notes on pages 7 to 8 form part of these financial statements.

Jamia Masjid Swafia
Balance Sheet
As at 31 May 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		286,832		288,469
			286,832		288,469
CURRENT ASSETS					
Cash at bank and in hand		1,039,015		566,787	
		1,039,015		566,787	
NET CURRENT ASSETS (LIABILITIES)			1,039,015		566,787
TOTAL ASSETS LESS CURRENT LIABILITIES			1,325,847		855,256
NET ASSETS			1,325,847		855,256
RESERVES					
Revaluation reserve	5		62,165		62,165
Income and Expenditure Account			1,263,682		793,091
MEMBERS' FUNDS			1,325,847		855,256

For the year ending 31 May 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Gulfraz Hussain
 Director
 30th March 2025

The notes on pages 6 to 8 form part of these financial statements.

Jamia Masjid Swafia
Notes to the Financial Statements
For The Year Ended 31 May 2024

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0
Plant & Machinery	15

2. Average Number of Employees

Average number of employees, including directors, during the year was: 17 (2023: 12)

3. General Information

Jamia Masjid Swafia is a private company, limited by guarantee, incorporated in England & Wales, registered number 08606491 . The registered office is The Mosque - Park Hill Lane, Off Park Lodge Lane, Wakefield, West Yorkshire, WF1 4NJ.

Jamia Masjid Swafia
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2024

4. Tangible Assets

	Land & Property	Plant & Machinery	Total
	Freehold		
	£		
Cost			
As at 1 June 2023	277,558	43,256	320,814
As at 31 May 2024	277,558	43,256	320,814
Depreciation			
As at 1 June 2023	-	32,345	32,345
Provided during the period	-	1,637	1,637
As at 31 May 2024	-	33,982	33,982
Net Book Value			
As at 31 May 2024	277,558	9,274	286,832
As at 1 June 2023	277,558	10,911	288,469

5. Reserves

	Revaluation Reserve
	£
As at 1 June 2023	62,165
As at 31 May 2024	62,165

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Jamia Masjid Swafia
Detailed Income and Expenditure Account
For The Year Ended 31 May 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Donations		649,914		539,489
Rental income		22,575		-
Grants and subsidies received		-		7,762
		672,489		547,251
COST OF SALES				
Other direct costs	63,002		61,920	
		(63,002)		(61,920)
GROSS SURPLUS				
		609,487		485,331
Administrative Expenses				
Wages and salaries	105,751		69,539	
Subcontractor costs	325		33,951	
Light and heat	15,714		12,286	
Water rates	1,546		1,154	
Cleaning	1,186		1,628	
Vehicle running costs	3,109		5,315	
Repairs, renewals and maintenance	4,949		2,261	
Insurance	3,220		268	
Printing, postage and stationery	-		173	
Telecommunications and data costs	276		264	
Legal fees	298		293	
Professional fees	325		10,723	
Royalties and licence fees payable	560		560	
Bank charges	-		528	
Charitable donations	-		15,025	
Depreciation of plant and machinery	1,637		1,926	
		(138,896)		(155,894)
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR				
		470,591		329,437

JAMIA MASJID SWAFIA

England & Wales - Charity number 1167300

Accounts

**JAMIA MASJID SWAFIA
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Company Number

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The organisational Structure and how decisions are made

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Trustees meet regularly (the intention is monthly) to discuss and plan objectives and implementation thereof.
Matters of general concern are raised with all members.

Objectives and activities

The charity aims to advance the Islamic religion by providing a mosque with facilities and staff to hold prayers, lectures, visits, and celebrate festivals for members of the public. To provide Islamic education for children. Provide funeral and other services for the local community. Promote cohesion with wider community. Raise and distribute funds to relieve poverty or suffering.

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There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- accounting policies and
- observe the methods and principles in the Charities SORP
- estimates that are
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements. financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Mr Gulfranz Hussain
Director
27th February 2024

**Jamia Masjid Swafia
Independent Examiner's Report
For The Year Ended 31 May 2023**

I report on the accounts which are set out on the pages 4 to 9

Respective responsibilities of the Trustees and Examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year.

It is my responsibility to :-

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;
or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
For and on behalf of

UK Tax Chartered Certified Accountants
89 Jacobs Well Lane
Wakefield
WF1 3PB

Jamia Masjid Swafia
Income and Expenditure Account
For The Year Ended 31 May 2023

	Notes	2023	2022
		£	£
TURNOVER		547,251	240,780
Cost of sales		(61,920)	(37,836)
GROSS SURPLUS		485,331	202,944
Administrative expenses		(155,894)	(108,494)
Other operating income		-	480
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		329,437	94,930

The notes on pages 7 to 8 form part of these financial statements.

Jamia Masjid Swafia
Balance Sheet
As at 31 May 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		288,469		290,395
			288,469		290,395
CURRENT ASSETS					
Cash at bank and in hand		566,787		235,424	
		566,787		235,424	
NET CURRENT ASSETS (LIABILITIES)			566,787		235,424
TOTAL ASSETS LESS CURRENT LIABILITIES			855,256		525,819
NET ASSETS			855,256		525,819
RESERVES					
Revaluation reserve	5		62,165		62,165
Income and Expenditure Account			793,091		463,654
MEMBERS' FUNDS			855,256		525,819

For the year ending 31 May 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

 Mr Gulfranz Hussain
 Director
 27th February 2024

The notes on pages 6 to 8 form part of these financial statements.

Jamia Masjid Swafia
Notes to the Financial Statements
For The Year Ended 31 May 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0
Plant & Machinery	15

2. Average Number of Employees

Average number of employees, including directors, during the year was: 12 (2022: 12)

3. Tangible Assets

	Land & Property		
	Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 June 2022	277,558	43,256	320,814
As at 31 May 2023	277,558	43,256	320,814
Depreciation			
As at 1 June 2022	-	30,419	30,419
Provided during the period	-	1,926	1,926
As at 31 May 2023	-	32,345	32,345
Net Book Value			
As at 31 May 2023	277,558	10,911	288,469
As at 1 June 2022	277,558	12,837	290,395

Jamia Masjid Swafia
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2022

4. Reserves

	Revaluation Reserve
	£
As at 1 June 2022	62,165
As at 31 May 2023	<u>62,165</u>

5. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

6. General Information

Jamia Masjid Swafia is a private company, limited by guarantee, incorporated in England & Wales, registered number 08606491 . The registered office is The Mosque - Park Hill Lane, Off Park Lodge Lane, Wakefield, West Yorkshire, WF1 4NJ.

Jamia Masjid Swafia
Detailed Income and Expenditure Account
For The Year Ended 31 May 2023

	2023		2022	
	£	£	£	£
TURNOVER				
Donations		539,489		240,780
Grants and subsidies received		7,762		-
		547,251		240,780
COST OF SALES				
Other direct costs	61,920		37,836	
		(61,920)		(37,836)
GROSS SURPLUS		485,331		202,944
Administrative Expenses				
Wages and salaries	69,539		40,431	
Employers pensions - defined benefits scheme	-		90	
Subcontractor costs	33,951		26,872	
Health and safety costs	-		272	
Light and heat	12,286		4,180	
Water rates	1,154		886	
Cleaning	1,628		938	
Vehicle running costs	5,315		2,586	
Repairs, renewals and maintenance	2,261		20,260	
Insurance	268		2,435	
Printing, postage and stationery	173		1,014	
Telecommunications and data costs	264		310	
Legal fees	293		-	
Professional fees	10,723		5,395	
Royalties and licence fees payable	560		560	
Bank charges	528		-	
Charitable donations	15,025		-	
Depreciation of plant and machinery	1,926		2,265	
		(155,894)		(108,494)
Other Operating Income				
Other coronavirus grant income	-		480	
		-		480
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		329,437		94,930

JAMIA MASJID SWAFIA

England & Wales - Charity number 1167300

Accounts

**JAMIA MASJID SWAFIA
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

Jamia Masjid Swafia
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 May 2022

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Jamia Masjid Swafia
Company No. 08606491
For The Year Ended 31 May 2022

Directors / Trustees

Mr Muhammed Akhtar
Mr Sayeed Hanif
Mr Gulfraz Hussain
Mr Malik Hussain
Mr Sajid Hussain
Mr Arshad Iqbal
Mr Mohammed Iqbal
Mr Ghulab Khan
Mr Imran Mehboob

Company Number

08606491

Registered Office

The Mosque - Park Hill Lane
Off Park Lodge Lane
Wakefield
West Yorkshire
WF1 4NJ

Accountants

UK Tax Accountants
89 Jacobs Well Lane
Wakefield
WF1 3PB

The trustees present their report and financial statements for the year ended 31st May 2022 under the Charities Act 2011, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Organisation

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st May 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The organisational Structure and how decisions are made

Volunteers: Volunteers help out as and when required.

Trustees meet regularly (the intention is monthly) to discuss and plan objectives and implementation thereof.
Matters of general concern are raised with all members.

Objectives and activities

The charity aims to advance the Islamic religion by providing a mosque with facilities and staff to hold prayers, lectures, visits, and celebrate festivals for members of the public. To provide Islamic education for children. Provide funeral and other services for the local community. Promote cohesion with wider community. Raise and distribute funds to relieve poverty or suffering.

Legal Status

The Charity is an unincorporated charity governed by a written constitution adopted by its members.

There are no restrictions in the governing document on the operation of the charity or on its investment powers , other than those imposed by general charity law.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- accounting policies and
- observe the methods and principles in the Charities SORP
- estimates that are
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements. financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Mr Gulfranz Hussain
Director
24th February 2023

**Jamia Masjid Swafia
Independent Examiner's Report
For The Year Ended 31 May 2022**

I report on the accounts which are set out on the pages 4 to 9

Respective responsibilities of the Trustees and Examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year.

It is my responsibility to :-

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;
or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
For and on behalf of

UK Tax Chartered Certified Accountants
89 Jacobs Well Lane
Wakefield
WF1 3PB

Jamia Masjid Swafia
Income and Expenditure Account
For The Year Ended 31 May 2022

	Notes	2022 £	2021 £
TURNOVER		240,780	294,323
Cost of sales		(37,836)	(74,074)
		<hr/>	<hr/>
GROSS SURPLUS		202,944	220,249
Administrative expenses		(108,494)	(127,692)
Other operating income		480	54,935
		<hr/>	<hr/>
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		94,930	147,492
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 7 form part of these financial statements.

Jamia Masjid Swafia
Balance Sheet
As at 31 May 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	3		290,395		203,971
			<u>290,395</u>		<u>203,971</u>
CURRENT ASSETS					
Cash at bank and in hand		235,424		226,918	
		<u>235,424</u>		<u>226,918</u>	
NET CURRENT ASSETS (LIABILITIES)			235,424		226,918
TOTAL ASSETS LESS CURRENT LIABILITIES			525,819		430,889
NET ASSETS			525,819		430,889
RESERVES					
Revaluation reserve	4		62,165		62,165
Income and Expenditure Account			463,654		368,724
MEMBERS' FUNDS			525,819		430,889

For the year ending 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Gulfranz Hussain
Director
24th February 2023

The notes on pages 6 to 8 form part of these financial statements.

Jamia Masjid Swafia
Notes to the Financial Statements
For The Year Ended 31 May 2022

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0
Plant & Machinery	15

2. Average Number of Employees

Average number of employees, including directors, during the year was: 12 (2021: 12)

3. Tangible Assets

	Land & Property		
	Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 June 2021	188,869	43,256	232,125
Additions	88,689	-	88,689
As at 31 May 2022	277,558	43,256	320,814
Depreciation			
As at 1 June 2021	-	28,154	28,154
Provided during the period	-	2,265	2,265
As at 31 May 2022	-	30,419	30,419
Net Book Value			
As at 31 May 2022	277,558	12,837	290,395
As at 1 June 2021	188,869	15,102	203,971

Jamia Masjid Swafia
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2022

4. Reserves

	Revaluation Reserve
	£
As at 1 June 2021	62,165
As at 31 May 2022	<u>62,165</u>

5. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

6. General Information

Jamia Masjid Swafia is a private company, limited by guarantee, incorporated in England & Wales, registered number 08606491 . The registered office is The Mosque - Park Hill Lane, Off Park Lodge Lane, Wakefield, West Yorkshire, WF1 4NJ.

Jamia Masjid Swafia
Detailed Income and Expenditure Account
For The Year Ended 31 May 2022

	2022		2021	
	£	£	£	£
TURNOVER				
Donations		240,780		294,323
COST OF SALES				
Other direct costs	37,836		74,074	
		(37,836)		(74,074)
GROSS SURPLUS		202,944		220,249
Administrative Expenses				
Wages and salaries	40,431		73,582	
Employers pensions - defined benefits scheme	90		-	
Subcontractor costs	26,872		23,771	
Health and safety costs	272		1,356	
Light and heat	4,180		4,657	
Water rates	886		1,438	
Cleaning	938		712	
Vehicle running costs	2,586		1,699	
Repairs, renewals and maintenance	20,260		14,449	
Insurance	2,435		2,233	
Printing, postage and stationery	1,014		55	
Telecommunications and data costs	310		140	
Legal fees	-		300	
Professional fees	5,395		-	
Royalties and licence fees payable	560		635	
Depreciation of plant and machinery	2,265		2,665	
		(108,494)		(127,692)
Other Operating Income				
Other coronavirus grant income	480		54,935	
		480		54,935
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		94,930		147,492

JAMIA MASJID SWAFIA

England & Wales - Charity number 1167300

Accounts

**JAMIA MASJID SWAFIA
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

Jamia Masjid Swafia
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 May 2021

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**Jamia Masjid Swafia
Company Information
For The Year Ended 31 May 2021**

Directors

Mr Muhammed Akhtar
Mr Sayeed Hanif
Mr Gulfraz Hussain
Mr Malik Hussain
Mr Sajid Hussain
Mr Arshad Iqbal
Mr Mohammed Iqbal
Mr Ghulab Khan
Mr Imran Mehboob

Company Number

08606491

Registered Office

The Mosque - Park Hill Lane
Off Park Lodge Lane
Wakefield
West Yorkshire
WF1 4NJ

Accountants

UK Tax Accountants
89 Jacobs Well Lane
Wakefield
WF1 3PB

The trustees present their report and financial statements for the year ended 31st May 2021 under the Charities Act 2011, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Organisation

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st May 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The organisational Structure and how decisions are made

Volunteers: Volunteers help out as and when required.

Trustees meet regularly (the intention is monthly) to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members.

Objectives and activities

The charity aims to advance the Islamic religion by providing a mosque with facilities and staff to hold prayers, lectures, visits, and celebrate festivals for members of the public. To provide Islamic education for children. Provide funeral and other services for the local community. Promote cohesion with wider community. Raise and distribute funds to relieve poverty or suffering.

Legal Status

The Charity is an unincorporated charity governed by a written constitution adopted by its members.

There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- accounting policies and
- observe the methods and principles in the Charities SORP
- estimates that are
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements. financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

Mr Gulfranz Hussain
Director
3rd April 2023

**Jamia Masjid Swafia
Accountants' Report
For The Year Ended 31 May 2021**

I report on the accounts which are set out on the pages 4 to 8

Respective responsibilities of the Trustees and Examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year.

It is my responsibility to :-

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

Which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act;
- and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;
or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
For and on behalf of

UK Tax Chartered Certified Accountants
89 Jacobs Well Lane
Wakefield
WF1 3PB

**Jamia Masjid Swafia
Income and Expenditure Account
For The Year Ended 31 May 2021**

	Notes	2021 £	2020 £
TURNOVER		294,323	161,520
Cost of sales		(74,074)	(8,849)
		<hr/>	<hr/>
GROSS SURPLUS		220,249	152,671
Administrative expenses		(127,692)	(130,636)
Other operating income		54,935	11,240
		<hr/>	<hr/>
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		147,492	33,275
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 7 form part of these financial statements.

**Jamia Masjid Swafia
Balance Sheet
As at 31 May 2021**

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		203,971		88,199
			203,971		88,199
CURRENT ASSETS					
Cash at bank and in hand		226,918		195,199	
		226,918		195,199	
Creditors: Amounts Falling Due Within One Year	4	-		(1)	
NET CURRENT ASSETS (LIABILITIES)			226,918		195,198
TOTAL ASSETS LESS CURRENT LIABILITIES			430,889		283,397
NET ASSETS			430,889		283,397
RESERVES					
Revaluation reserve	5		62,165		62,165
Income and Expenditure Account			368,724		221,232
MEMBERS' FUNDS			430,889		283,397

For the year ending 31 May 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

Mr Gulfranz Hussain

Director

21st February 2022

The notes on pages 6 to 7 form part of these financial statements.

Jamia Masjid Swafia
Notes to the Financial Statements
For The Year Ended 31 May 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	0
Plant & Machinery	15

2. Average Number of Employees

Average number of employees, including directors, during the year was: 12 (2020: 5)

3. Tangible Assets

	Land & Property	Plant & Machinery	Total
	Freehold		
	£	£	£
Cost			
As at 1 June 2020	70,432	43,256	113,688
Additions	118,437	-	118,437
As at 31 May 2021	<u>188,869</u>	<u>43,256</u>	<u>232,125</u>
Depreciation			
As at 1 June 2020	-	25,489	25,489
Provided during the period	-	2,665	2,665
As at 31 May 2021	<u>-</u>	<u>28,154</u>	<u>28,154</u>
Net Book Value			
As at 31 May 2021	<u>188,869</u>	<u>15,102</u>	<u>203,971</u>
As at 1 June 2020	<u>70,432</u>	<u>17,767</u>	<u>88,199</u>

Jamia Masjid Swafia
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2021

4. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	-	1
	<u>-</u>	<u>1</u>
	<u>-</u>	<u>1</u>

5. Reserves

	Revaluation Reserve
	£
As at 1 June 2020	62,165
As at 31 May 2021	<u>62,165</u>

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

7. General Information

Jamia Masjid Swafia is a private company, limited by guarantee, incorporated in England & Wales, registered number 08606491 . The registered office is The Mosque - Park Hill Lane, Off Park Lodge Lane, Wakefield, West Yorkshire, WF1 4NJ.

Jamia Masjid Swafia
Detailed Income and Expenditure Account
For The Year Ended 31 May 2021

	2021		2020	
	£	£	£	£
TURNOVER				
Donations		294,323		161,520
COST OF SALES				
Other direct costs	74,074		8,849	
		<u>(74,074)</u>		<u>(8,849)</u>
GROSS SURPLUS		220,249		152,671
Administrative Expenses				
Wages and salaries	73,582		84,993	
Subcontractor costs	23,771		13,550	
Health and safety costs	1,356		1,613	
Light and heat	4,657		5,054	
Water rates	1,438		1,485	
Cleaning	712		1,065	
Vehicle running costs	1,699		1,404	
Repairs, renewals and maintenance	14,449		15,021	
Insurance	2,233		1,746	
Printing, postage and stationery	55		285	
Training seminars and workshops	-		650	
Telecommunications and data costs	140		150	
Legal fees	300		-	
Royalties and licence fees payable	635		485	
Depreciation of plant and machinery	2,665		3,135	
		<u>(127,692)</u>		<u>(130,636)</u>
Other Operating Income				
Other coronavirus grant income	54,935		11,240	
		<u>54,935</u>		<u>11,240</u>
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		<u>147,492</u>		<u>33,275</u>