

**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**

---

**Contents**

	<b>Page</b>
<a href="#">Company Information</a>	1
<a href="#">' Trustee Report</a>	2
<a href="#">' Independent Examiners Report</a>	3
<a href="#">Income and Expenditure Account</a>	4
<a href="#">Balance Sheet</a>	5
<a href="#">Notes to the Financial Statements</a>	6—7
 The following pages do not form part of the statutory accounts:	
<a href="#">Detailed Income and Expenditure Account</a>	8

**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 31<sup>st</sup> 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 31<sup>st</sup> 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 Gulfray Hussain  
Director  
3<sup>rd</sup> 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 £
<b>TURNOVER</b>		<b>294,323</b>	<b>161,520</b>
Cost of sales		(74,074 )	(8,849 )
		<hr/>	<hr/>
<b>GROSS SURPLUS</b>		<b>220,249</b>	<b>152,671</b>
Administrative expenses		(127,692 )	(130,636 )
Other operating income		54,935	11,240
		<hr/>	<hr/>
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		<b>147,492</b>	<b>33,275</b>
		<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	£	£
<b>FIXED ASSETS</b>			
Tangible Assets	3	203,971	88,199
		<b>203,971</b>	<b>88,199</b>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		226,918	195,199
		<b>226,918</b>	<b>195,199</b>
<b>Creditors: Amounts Falling Due Within One Year</b>	4	-	(1 )
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<b>226,918</b>	<b>195,198</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>430,889</b>	<b>283,397</b>
<b>NET ASSETS</b>		<b>430,889</b>	<b>283,397</b>
<b>RESERVES</b>			
Revaluation reserve	5	62,165	62,165
Income and Expenditure Account		368,724	221,232
<b>MEMBERS' FUNDS</b>		<b>430,889</b>	<b>283,397</b>

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**

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



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

**4. Creditors: Amounts Falling Due Within One Year**

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

**5. Reserves**

	<b>Revaluation Reserve</b>
	<b>£</b>
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
	£	£	£
<b>TURNOVER</b>			
Donations		294,323	161,520
<b>COST OF SALES</b>			
Other direct costs	74,074		8,849
	<u>74,074</u>		<u>8,849</u>
		<b>(74,074 )</b>	<b>(8,849 )</b>
<b>GROSS SURPLUS</b>		<b>220,249</b>	<b>152,671</b>
<b>Administrative Expenses</b>			
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>2,665</u>		<u>3,135</u>
		<b>(127,692 )</b>	<b>(130,636 )</b>
<b>Other Operating Income</b>			
Other coronavirus grant income	54,935		11,240
	<u>54,935</u>		<u>11,240</u>
<b>OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR</b>		<b>147,492</b>	<b>33,275</b>