

**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)(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

		2022	2021
	Notes	£	£
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)		<u>235,424</u>	<u>226,918</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>525,819</u>	<u>430,889</u>
NET ASSETS		<u>525,819</u>	<u>430,889</u>
RESERVES			
Revaluation reserve	4	62,165	62,165
Income and Expenditure Account		463,654	368,724
MEMBERS' FUNDS		<u>525,819</u>	<u>430,889</u>

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 Gulfraz 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