

**JAMIA MASJID SWAFIA
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

Jamia Masjid Swafia
Directors' Report and Unaudited Financial Statements
For The Year Ended 31 May 2023

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Jamia Masjid Swafia
Company No. 08606491
For The Year Ended 31 May 2023

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 2023 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 2023 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
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

		2023	2022
	Notes	£	£
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 Gulfraz 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	<hr/> 62,165 <hr/> <hr/>

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