

RAZA JAMIA MASJID AND ISLAMIC CENTRE

England & Wales · Charity number 1171018

Details

Other names	Link Raza Community Centre, Raza Community Centre, Raza Jamia Masjid
Status	Registered
Legal form	CIO
Registered	2017-01-06
Register	View on the Charity Commission register

Contact

Address	Raza Jamia Masjid 39 Lower Antley Street Accrington BB5 0BA
Phone	01254 952 548
Email	RAZA.LINK@HOTMAIL.COM

Activities

Objects: THE OBJECTS OF THE CIO ARE TO ADVANCE AND PROMOTE THE ISLAMIC RELIGION, FAITH, CULTURE AND PRINCIPLES FOR THE BENEFIT OF THE PUBLIC THROUGH:- THE FOLLOWING OF SUNNI HANAFI SCHOOL OF THOUGHT AND PRINCIPLES;- THE ARRANGEMENT OF ISLAMIC PRACTICES INCLUDING BUT NOT LIMITED TO JAMMAT FOR THE COMPULSORY SALAHS, JUMMA SALAH, TARAWEE SALAH DURING THE BLESSED MONTH OF RAMADHAN, EID SALAH'S, JANAZAA SALAH (FUNERAL PRAYERS);- THE PERFORMANCE OF ISLAMIC CEREMONIES INCLUDING BUT NOT LIMITED TO MARRIAGES AND BURIALS;- THE ADVANCEMENT OF THE EDUCATION OF MUSLIM CHILDREN AND ADULTS THROUGH AMONGST OTHER THINGS THE PROMOTION OF ISLAMIC TEACHINGS AND PRACTICES AND INITIATION, DEVELOPMENT, PUBLISHING AND DISTRIBUTION OF SUCH LITERATURE;- THE ORGANISATION OF ISLAMIC FUNCTIONS, SEMINARS AND TALKS;- TO PROVIDE FACILITIES AND SERVICES FOR FUNERALS, FATHIHA AND DROP IN CENTRE FOR ALL AGES AND TO SATISFY THE NEEDS OF THE LOCAL COMMUNITY;- THE CREATION OF UNITY AND BROTHERHOOD/SISTERHOOD AMONG MUSLIMS;- THE PROMOTION OF UNITY AND FRIENDSHIP AMONG THE MUSLIMS AND NON-MUSLIM COMMUNITIES.

Activities: Mosque and Community Centre

Classification

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£550,121	£429,046	£8,594,363	2
2023-12-31	£323,987	£346,148	-	-
2022-12-31	£306,865	£302,017	-	-
2021-12-31	£377,264	£321,675	-	-
2020-12-31	£332,964	£331,498	-	-

Trustees

Name	Role	Appointed
ZAHOOR AHMED	Chair	2021-12-19
AMJID ALI		2017-01-06
MOHAMMAD AYUB		2026-01-05
MOHAMMED NASIR		2026-01-05
RAHEEL RANGZEB		2026-01-05
nazir hussain		2019-01-20

Accounts

RAZA JAMIA MASJID AND ISLAMIC CENTRE

Report of the trustees for the year ending 31 December 2024

(Registered Charity Number 1171018)

The Trustees present their annual report together with the financial statements of Raza Jamia Masjid and Islamic Centre for the year ended 31 December 2024. The financial statements comply with Charities Act 2011 and Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The charity was setup by a constitution on 6th April 2017 and is a registered charity (Number 1171018).

b. TRUSTEES

Trustees appointed after are:

- Zahoor Ahmed:
- Jawaid Khan:
- Nazir Hussain:
- Khizer Mehrban
- Amjid Ali: Chairman

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees provide continuous direction and support to the Charity and its staff with the assistance of the Executive Committee.

d. RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operation and finance, and are satisfied that systems and procedures are in place to mitigate our exposures to major risk.

e. USE OF VOLUNTEERS

We use a number of volunteers throughout the year to help in both faith and community activities. The volunteers are mainly the mosque members, who are encouraged to share their skills and experiences where required. Together with the volunteers, the mosque trustees also give their time freely.

AIMS AND OBJECTIVES

a. POLICIES AND OBJECTIVES

- * The advancement of the Islamic religion in accordance with the Sunni-Hanfi school of thought. * The advancement of the education of Muslim children and adults.
- * To promote throughout the community in the beneficial area, knowledge and understanding of the beliefs and institutions of Islam.

b. HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefits to those who worship at the mosque and the wider community of Accrington.

- * Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have many people who regularly attend daily prayers and over 500 who regularly attend Friday prayers. The mosque is open 24 hours a day, 365 days a year.
- * Festivals: The Mosque provides food during Ramadan for those attending our Mosque who wish to break their fast together.
- * Funeral Facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. The mosque has state of the art facilities and has its own hearse.
- * Nikkah (Islamic Marriage): The Mosque provides a Nikkah Service (Islamic marriage) to the whole community.
- * Community events: these are for the benefit of the wider community, such as talks, conferences and meetings.
- * Community Centre: The centre is for the use of the wider community for any event which does not contradict the teachings of Islam and the Community Centre is available for use free of charge (subject to payment of expenses / disbursements).
- * Madrasah – we allow the use of facilities by another charity whose aim is to provide religious education to children between the ages of 5 and 16.

ACHIEVEMENTS AND PERFORMANCE

a. REVIEW OF ACTIVITIES

Raza Jamia Masjid and Islamic Centre have throughout the year helped the advancement in Islamic knowledge for youths and adults in the local area and helped anybody wishing to learn about Islam.

We have also provided resources to the community through books and general one to one advice and held open days as well many events on a monthly basis whereby talks were given by guest speakers.

Throughout the year we have been raising funds for the upkeep of the mosque and we raised finances through public appeal to purchase a private ambulance.

During the year the trustees and mosque committee have had a number of meetings to ensure that adequate financial controls are being followed by all members involved on a daily basis, with adequate procedures and rules.

The charity is in the process of extending the mosque for the purposes of education. The extension cost will be likely 3.5 million. We are raising the funds through public donations and grant applications. The project is due to finish by April 2025.

FINANCIAL REVIEW

a. RESERVES POLICY

The free reserves are held to secure the long-term financial security of the charity. The trustees consider that this level of reserves is required to enable the charity to fulfil its obligations and commitments. The aim of the Charity is to have enough reserves to upkeep the expenses for a year.

b. PRINCIPAL INCOME

The principal income is donations and Grant from JMWM Foundation.

PLANS FOR THE FUTURE

a. FUTURE DEVELOPMENTS

We received planning approval and hope to have the extension done by 2026.

Charity registration number: 1171018

Raza Jamia Masjid and Islamic Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Butterworth Barlow Limited
Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

AYA Accountants
82 Blackburn Road
Accrington
Lancashire
BB5 1LL

Raza Jamia Masjid and Islamic Centre

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Raza Jamia Masjid and Islamic Centre

Reference and Administrative Details

Chairman	Mr Amjid Ali
Trustees	Mr Amjid Ali Dr Jawaid Khan Mr Muhammad Aslam Mr Nazir Hussain
Secretary	Mr Purves Ali
Charity Registration Number	1171018
Principal Office	39-41 Lower Antley Street Accrington Lancashire BB5 0BA
Independent Examiner	Butterworth Barlow Limited Butterworth Barlow House 10 Derby Street Prescot Merseyside L34 3LG
Accountants	AYA Accountants 82 Blackburn Road Accrington Lancashire BB5 1LL
Bankers	Barclays Leicester LE87 2BB

Raza Jamia Masjid and Islamic Centre

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on and signed on its behalf by:

.....

Mr Amjid Ali
Chairman and Trustee

Raza Jamia Masjid and Islamic Centre

Independent Examiner's Report to the trustees of Raza Jamia Masjid and Islamic Centre

I report to the trustees on my examination of the accounts of Raza Jamia Masjid and Islamic Centre for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of Raza Jamia Masjid and Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Masjid and Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Raza Jamia Masjid and Islamic Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Masjid and Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Gavin Butterworth
ICAEW

Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

Date:.....

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		293,529	169,368	462,897
Charitable activities		4,545	82,161	86,706
Investment income	4	518	-	518
Total income		298,592	251,529	550,121
Expenditure on:				
Charitable activities		(328,472)	(100,574)	(429,046)
Total expenditure		(328,472)	(100,574)	(429,046)
Net (expenditure)/income		(29,880)	150,955	121,075
Net movement in funds		(29,880)	150,955	121,075
Reconciliation of funds				
Total funds brought forward		8,407,383	65,905	8,473,288
Total funds carried forward	15	8,377,503	216,860	8,594,363
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		266,630	25,950	292,580
Charitable activities		5,590	25,278	30,868
Investment income	4	539	-	539
Total income		272,759	51,228	323,987
Expenditure on:				
Charitable activities		(321,777)	(24,371)	(346,148)
Total expenditure		(321,777)	(24,371)	(346,148)
Net (expenditure)/income		(49,018)	26,857	(22,161)
Net movement in funds		(49,018)	26,857	(22,161)
Reconciliation of funds				
Total funds brought forward		8,456,401	39,048	8,495,449
Total funds carried forward	15	8,407,383	65,905	8,473,288

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.

The notes on pages 6 to 13 form an integral part of these financial statements.

Raza Jamia Masjid and Islamic Centre

(Registration number: 1171018)

Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	8,507,003	8,375,932
Current assets			
Cash at bank and in hand	12	93,556	103,539
Creditors: Amounts falling due within one year	13	<u>(6,196)</u>	<u>(6,183)</u>
Net current assets		<u>87,360</u>	<u>97,356</u>
Net assets		<u>8,594,363</u>	<u>8,473,288</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		216,860	65,905
Unrestricted income funds			
Unrestricted funds		<u>8,377,503</u>	<u>8,407,383</u>
Total funds	15	<u>8,594,363</u>	<u>8,473,288</u>

The financial statements on pages 4 to 13 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Mr Amjid Ali
Chairman and trustee

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Raza Jamia Masjid and Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Functional properties are not depreciated. The trustees consider that their estimated residual values will exceed cost given the long period over which they are expected to be held.

Asset class	Depreciation method and rate
Plant and Machinery	20% Per Annum Reducing Balance Basis
Office Equipment	20% Per Annum Reducing Balance Basis
Fixtures and Fittings	20% Per Annum Reducing Balance Basis
Motor Vehicles	20% Per Annum Reducing Balance Basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations to major appeals	293,529	169,368	462,897
Total for 2024	<u>293,529</u>	<u>169,368</u>	<u>462,897</u>
Total for 2023	<u>266,630</u>	<u>25,950</u>	<u>292,580</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Nikkah/Wedding Income	3,000	-	3,000
Islamic Books & Radio Income	1,545	-	1,545
Zakat	-	1,063	1,063
Appeals	-	62,705	62,705
Giyarween	-	18,393	18,393
Total for 2024	<u>4,545</u>	<u>82,161</u>	<u>86,706</u>
Total for 2023	<u>5,590</u>	<u>25,278</u>	<u>30,868</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	518	518
Total for 2024	<u>518</u>	<u>518</u>
Total for 2023	<u>539</u>	<u>539</u>

5 Expenditure on charitable activities

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Islamic Books & Radio Income		-	1,375	1,375
Governance costs		328,472	99,199	427,671
Total for 2024		<u>328,472</u>	<u>100,574</u>	<u>429,046</u>
Total for 2023		<u>321,777</u>	<u>24,371</u>	<u>346,148</u>
				Total expenditure £

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs			
Wages and salaries	48,806	-	48,806
Pension costs	1,653	-	1,653
Audit fees			
Audit of the financial statements	714	-	714
Other fees paid to auditors	2,000	-	2,000
Depreciation, amortisation and other similar costs	12,610	-	12,610
Other governance costs	262,657	99,199	361,856
Allocated support costs	32	-	32
Total for 2024	<u>328,472</u>	<u>99,199</u>	<u>427,671</u>
Total for 2023	<u>321,777</u>	<u>22,996</u>	<u>344,773</u>

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Audit fees	714	684
Depreciation of fixed assets	<u>12,610</u>	<u>15,735</u>

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	48,806	48,720
Pension costs	<u>1,653</u>	<u>1,834</u>
	<u><u>50,459</u></u>	<u><u>50,554</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Employees	<u><u>-</u></u>	<u><u>2</u></u>

No employee received emoluments of more than £60,000 during the year

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2024	8,312,881	51,718	152,461	8,517,060
Additions	<u>143,682</u>	<u>-</u>	<u>-</u>	<u>143,682</u>
At 31 December 2024	<u>8,456,563</u>	<u>51,718</u>	<u>152,461</u>	<u>8,660,742</u>
Depreciation				
At 1 January 2024	-	37,994	103,134	141,128
Charge for the year	<u>-</u>	<u>2,745</u>	<u>9,866</u>	<u>12,611</u>
At 31 December 2024	<u>-</u>	<u>40,739</u>	<u>113,000</u>	<u>153,739</u>
Net book value				
At 31 December 2024	<u>8,456,563</u>	<u>10,979</u>	<u>39,461</u>	<u>8,507,003</u>
At 31 December 2023	<u>8,312,881</u>	<u>13,724</u>	<u>49,327</u>	<u>8,375,932</u>

12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	1,709	77
Cash at bank	<u>91,847</u>	<u>103,462</u>
	<u>93,556</u>	<u>103,539</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	3,481	3,696
Other creditors	1	3
Accruals	<u>2,714</u>	<u>2,484</u>
	<u>6,196</u>	<u>6,183</u>

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,653 (2023 - £1,834).

15 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	8,407,383	298,592	(328,472)	8,377,503
Restricted funds	<u>65,905</u>	<u>251,529</u>	<u>(100,574)</u>	<u>216,860</u>
Total funds	<u><u>8,473,288</u></u>	<u><u>550,121</u></u>	<u><u>(429,046)</u></u>	<u><u>8,594,363</u></u>

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	8,456,401	272,759	(321,777)	8,407,383
Restricted funds	<u>39,048</u>	<u>51,228</u>	<u>(24,371)</u>	<u>65,905</u>
Total funds	<u><u>8,495,449</u></u>	<u><u>323,987</u></u>	<u><u>(346,148)</u></u>	<u><u>8,473,288</u></u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	8,507,003	-	8,507,003
Current assets	45,133	48,423	93,556
Current liabilities	<u>(6,196)</u>	<u>-</u>	<u>(6,196)</u>
Total net assets	<u><u>8,545,940</u></u>	<u><u>48,423</u></u>	<u><u>8,594,363</u></u>

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	8,375,932	-	8,375,932
Current assets	71,427	32,112	103,539
Current liabilities	(6,183)	-	(6,183)
Total net assets	<u>8,441,176</u>	<u>32,112</u>	<u>8,473,288</u>

17 Analysis of net funds

	At 1 January 2024 £	At 31 December 2024 £
Cash at bank and in hand	<u>103,539</u>	<u>103,539</u>
Net debt	<u>103,539</u>	<u>103,539</u>
	At 1 January 2023 £	At 31 December 2023 £
Cash at bank and in hand	<u>123,045</u>	<u>123,045</u>
Net debt	<u>123,045</u>	<u>123,045</u>

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities by fund for the Year Ended 31 December 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	293,529	266,630
Charitable activities	4,545	5,590
Investment income	518	539
	<u>298,592</u>	<u>272,759</u>
Total income	<u>298,592</u>	<u>272,759</u>
Expenditure on:		
Charitable activities	<u>(328,472)</u>	<u>(321,777)</u>
Total expenditure	<u>(328,472)</u>	<u>(321,777)</u>
Net expenditure	<u>(29,880)</u>	<u>(49,018)</u>
Net movement in funds	(29,880)	(49,018)
Reconciliation of funds		
Total funds brought forward	<u>8,407,383</u>	<u>8,456,401</u>
Total funds carried forward	<u><u>8,377,503</u></u>	<u><u>8,407,383</u></u>

This page does not form part of the statutory financial statements.

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities by fund for the Year Ended 31 December 2024 (continued)

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	169,368	25,950
Charitable activities	<u>82,161</u>	<u>25,278</u>
Total income	<u>251,529</u>	<u>51,228</u>
Expenditure on:		
Charitable activities	<u>(100,574)</u>	<u>(24,371)</u>
Total expenditure	<u>(100,574)</u>	<u>(24,371)</u>
Net income	<u>150,955</u>	<u>26,857</u>
Net movement in funds	150,955	26,857
Reconciliation of funds		
Total funds brought forward	<u>65,905</u>	<u>39,048</u>
Total funds carried forward	<u><u>216,860</u></u>	<u><u>65,905</u></u>

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	462,897	292,580
Charitable activities (analysed below)	86,706	30,868
Investment income (analysed below)	518	539
	<u>550,121</u>	<u>323,987</u>
Total income		
Expenditure on:		
Charitable activities (analysed below)	(429,046)	(346,148)
	<u>(429,046)</u>	<u>(346,148)</u>
Total expenditure		
Net income/(expenditure)	<u>121,075</u>	<u>(22,161)</u>
Net movement in funds	121,075	(22,161)
Reconciliation of funds		
Total funds brought forward	<u>8,473,288</u>	<u>8,495,449</u>
Total funds carried forward	<u><u>8,594,363</u></u>	<u><u>8,473,288</u></u>

This page does not form part of the statutory financial statements.

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
General Donations	145,369	100,055
Funeral Donations	35,330	49,925
Sadqah	2,259	1,364
Jummah	93,750	96,645
New mosque project	167,109	24,586
Annual Membership	19,080	20,005
	<u>462,897</u>	<u>292,580</u>
<i>Charitable activities</i>		
Zakat	1,063	1,124
Appeal fund	62,705	9,497
Radio income	1,545	1,440
Nikkah income	3,000	4,150
Giyarween income	18,393	14,657
	<u>86,706</u>	<u>30,868</u>
<i>Investment income</i>		
Bank interest receivable	518	539
	<u>518</u>	<u>539</u>
<i>Charitable activities</i>		
Islamic Books Radio	(1,375)	(1,375)
Wages and salaries	(48,806)	(48,720)
Staff pensions (Defined contribution) - pension scheme 1	(1,653)	(1,834)
Rent and rates	(5,695)	(5,311)
Events	-	(1,050)
Light, heat and power	(75,471)	(55,981)
Insurance	(7,835)	(9,612)
Giyarween expenses	(24,150)	(17,185)
Repairs and maintenance	(5,097)	(15,993)
Telephone and fax	(1,483)	(1,376)
Security	(112,348)	(103,367)
Printing, postage and stationery	(24)	(157)
Funeral services	(5,106)	(4,733)
Islamic Books Radio	(1,422)	(829)
Charitable donations	(64,123)	-
Charitable donations	-	(8,079)
Zakat donation	(1,852)	(500)
Sadqah donation	(3,379)	-

This page does not form part of the statutory financial statements.

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
Sundry expenses	(5,702)	(3,766)
Cleaning	(38,460)	(34,810)
Service contracts	(4,679)	(9,037)
Motor expenses	(1,979)	-
Advertising	-	(430)
Accountancy fees	(2,000)	(1,800)
The audit of the charity's annual accounts	(714)	(684)
Bank charges	(3,051)	(3,672)
Depreciation of plant and machinery	(806)	(980)
Depreciation of fixtures and fittings	(349)	(436)
Depreciation of motor vehicles	(9,865)	(12,332)
Depreciation of office equipment	(1,590)	(1,987)
Other interest payable	(32)	(112)
	<u>(429,046)</u>	<u>(346,148)</u>

This page does not form part of the statutory financial statements.

Charity registration number: 1171018

Raza Jamia Masjid and Islamic Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Butterworth Barlow Limited
Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

AYA Accountants
82 Blackburn Road
Accrington
Lancashire
BB5 1LL

Raza Jamia Masjid and Islamic Centre

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Raza Jamia Masjid and Islamic Centre

Reference and Administrative Details

Chairman

Mr Amjid Ali

Trustees

Mr Amjid Ali

Dr Jawaid Khan

Mr Muhammad Aslam

Mr Nazir Hussain

Secretary

Mr Purves Ali

Charity Registration Number

1171018

Principal Office

39-41 Lower Antley Street
Accrington
Lancashire
BB5 0BA

Independent Examiner

Butterworth Barlow Limited
Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

Accountants

AYA Accountants
82 Blackburn Road
Accrington
Lancashire
BB5 1LL

Bankers

Barclays
Leicester
LE87 2BB

Raza Jamia Masjid and Islamic Centre

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 31 March 2025 and signed on its behalf by:



.....
Mr Amjid Ali
Chairman and Trustee

Raza Jamia Masjid and Islamic Centre

Independent Examiner's Report to the trustees of Raza Jamia Masjid and Islamic Centre

I report to the trustees on my examination of the accounts of Raza Jamia Masjid and Islamic Centre for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of Raza Jamia Masjid and Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Masjid and Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Raza Jamia Masjid and Islamic Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Masjid and Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Nataalie Todd
ACCA

Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

31 March 2025

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		293,529	169,368	462,897
Charitable activities		4,545	82,161	86,706
Investment income	4	518	-	518
Total income		298,592	251,529	550,121
Expenditure on:				
Charitable activities		(328,472)	(100,574)	(429,046)
Total expenditure		(328,472)	(100,574)	(429,046)
Net (expenditure)/income		(29,880)	150,955	121,075
Net movement in funds		(29,880)	150,955	121,075
Reconciliation of funds				
Total funds brought forward		8,407,383	65,905	8,473,288
Total funds carried forward	15	8,377,503	216,860	8,594,363
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		266,630	25,950	292,580
Charitable activities		5,590	25,278	30,868
Investment income	4	539	-	539
Total income		272,759	51,228	323,987
Expenditure on:				
Charitable activities		(321,777)	(24,371)	(346,148)
Total expenditure		(321,777)	(24,371)	(346,148)
Net (expenditure)/income		(49,018)	26,857	(22,161)
Net movement in funds		(49,018)	26,857	(22,161)
Reconciliation of funds				
Total funds brought forward		8,456,401	39,048	8,495,449
Total funds carried forward	15	8,407,383	65,905	8,473,288

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.

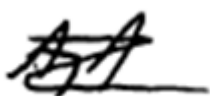
Raza Jamia Masjid and Islamic Centre

(Registration number: 1171018)

Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	8,507,003	8,375,932
Current assets			
Cash at bank and in hand	12	93,556	103,539
Creditors: Amounts falling due within one year	13	(6,196)	(6,183)
Net current assets		87,360	97,356
Net assets		8,594,363	8,473,288
Funds of the charity:			
Restricted income funds			
Restricted funds		216,860	65,905
Unrestricted income funds			
Unrestricted funds		8,377,503	8,407,383
Total funds	15	8,594,363	8,473,288

The financial statements on pages 4 to 13 were approved by the trustees, and authorised for issue on 31 March 2025 and signed on their behalf by:



.....
Mr Amjid Ali
Chairman and trustee

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Raza Jamia Masjid and Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Functional properties are not depreciated. The trustees consider that their estimated residual values will exceed cost given the long period over which they are expected to be held.

Asset class	Depreciation method and rate
Plant and Machinery	20% Per Annum Reducing Balance Basis
Office Equipment	20% Per Annum Reducing Balance Basis
Fixtures and Fittings	20% Per Annum Reducing Balance Basis
Motor Vehicles	20% Per Annum Reducing Balance Basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies; Donations to major appeals	293,529	169,368	462,897
Total for 2024	293,529	169,368	462,897
Total for 2023	266,630	25,950	292,580

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Nikkah/Wedding Income	3,000	-	3,000
Islamic Books & Radio Income	1,545	-	1,545
Zakat	-	1,063	1,063
Appeals	-	62,705	62,705
Giyarween	-	18,393	18,393
Total for 2024	4,545	82,161	86,706
Total for 2023	5,590	25,278	30,868

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	518	518
Total for 2024	518	518
Total for 2023	539	539

5 Expenditure on charitable activities

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Note	Unrestricted funds General £	Restricted funds £	Total funds £
Islamic Books & Radio Income	-	1,375	1,375
Governance costs	328,472	99,199	427,671
Total for 2024	328,472	100,574	429,046
Total for 2023	321,777	24,371	346,148

**Total
expenditure
£**

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs			
Wages and salaries	48,806	-	48,806
Pension costs	1,653	-	1,653
Audit fees			
Audit of the financial statements	714	-	714
Other fees paid to auditors	2,000	-	2,000
Depreciation, amortisation and other similar costs	12,610	-	12,610
Other governance costs	262,657	99,199	361,856
Allocated support costs	32	-	32
Total for 2024	328,472	99,199	427,671
Total for 2023	321,777	22,996	344,773

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Audit fees	714	684
Depreciation of fixed assets	12,610	15,735

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	48,806	48,720
Pension costs	1,653	1,834
	<u>50,459</u>	<u>50,554</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employees	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2024	8,312,881	51,718	152,461	8,517,060
Additions	143,682	-	-	143,682
At 31 December 2024	8,456,563	51,718	152,461	8,660,742
Depreciation				
At 1 January 2024	-	37,994	103,134	141,128
Charge for the year	-	2,745	9,866	12,611
At 31 December 2024	-	40,739	113,000	153,739
Net book value				
At 31 December 2024	8,456,563	10,979	39,461	8,507,003
At 31 December 2023	8,312,881	13,724	49,327	8,375,932

12 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	1,709	77
Cash at bank	91,847	103,462
	93,556	103,539

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	3,481	3,696
Other creditors	1	3
Accruals	2,714	2,484
	6,196	6,183

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,653 (2023 - £1,834).

15 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	8,407,383	298,592	(328,472)	8,377,503
Restricted funds	65,905	251,529	(100,574)	216,860
Total funds	8,473,288	550,121	(429,046)	8,594,363
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	8,456,401	272,759	(321,777)	8,407,383
Restricted funds	39,048	51,228	(24,371)	65,905
Total funds	8,495,449	323,987	(346,148)	8,473,288

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	8,507,003	-	8,507,003
Current assets	45,133	48,423	93,556
Current liabilities	(6,196)	-	(6,196)
Total net assets	8,545,940	48,423	8,594,363

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	8,375,932	-	8,375,932
Current assets	71,427	32,112	103,539
Current liabilities	(6,183)	-	(6,183)
Total net assets	8,441,176	32,112	8,473,288

17 Analysis of net funds

	At 1 January 2024 £	At 31 December 2024 £
Cash at bank and in hand	103,539	103,539
Net debt	103,539	103,539
	At 1 January 2023 £	At 31 December 2023 £
Cash at bank and in hand	123,045	123,045
Net debt	123,045	123,045

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities by fund for the Year Ended 31 December 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	293,529	266,630
Charitable activities	4,545	5,590
Investment income	518	539
Total income	<u>298,592</u>	<u>272,759</u>
Expenditure on:		
Charitable activities	<u>(328,472)</u>	<u>(321,777)</u>
Total expenditure	<u>(328,472)</u>	<u>(321,777)</u>
Net expenditure	<u>(29,880)</u>	<u>(49,018)</u>
Net movement in funds	(29,880)	(49,018)
Reconciliation of funds		
Total funds brought forward	<u>8,407,383</u>	<u>8,456,401</u>
Total funds carried forward	<u>8,377,503</u>	<u>8,407,383</u>

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities by fund for the Year Ended 31 December 2024 (continued)

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	169,368	25,950
Charitable activities	82,161	25,278
Total income	251,529	51,228
Expenditure on:		
Charitable activities	(100,574)	(24,371)
Total expenditure	(100,574)	(24,371)
Net income	150,955	26,857
Net movement in funds	150,955	26,857
Reconciliation of funds		
Total funds brought forward	65,905	39,048
Total funds carried forward	216,860	65,905

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	462,897	292,580
Charitable activities (analysed below)	86,706	30,868
Investment income (analysed below)	518	539
Total income	550,121	323,987
Expenditure on:		
Charitable activities (analysed below)	(429,046)	(346,148)
Total expenditure	(429,046)	(346,148)
Net income/(expenditure)	121,075	(22,161)
Net movement in funds	121,075	(22,161)
Reconciliation of funds		
Total funds brought forward	8,473,288	8,495,449
Total funds carried forward	8,594,363	8,473,288

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
General Donations	145,369	100,055
Funeral Donations	35,330	49,925
Sadqah	2,259	1,364
Jummah	93,750	96,645
New mosque project	167,109	24,586
Annual Membership	19,080	20,005
	462,897	292,580
<i>Charitable activities</i>		
Zakat	1,063	1,124
Appeal fund	62,705	9,497
Radio income	1,545	1,440
Nikkah income	3,000	4,150
Giyarween income	18,393	14,657
	86,706	30,868
<i>Investment income</i>		
Bank interest receivable	518	539
	518	539
<i>Charitable activities</i>		
Islamic Books Radio	(1,375)	(1,375)
Wages and salaries	(48,806)	(48,720)
Staff pensions (Defined contribution) - pension scheme 1	(1,653)	(1,834)
Rent and rates	(5,695)	(5,311)
Events	-	(1,050)
Light, heat and power	(75,471)	(55,981)
Insurance	(7,835)	(9,612)
Giyarween expenses	(24,150)	(17,185)
Repairs and maintenance	(5,097)	(15,993)
Telephone and fax	(1,483)	(1,376)
Security	(112,348)	(103,367)
Printing, postage and stationery	(24)	(157)
Funeral services	(5,106)	(4,733)
Islamic Books Radio	(1,422)	(829)
Charitable donations	(64,123)	-
Charitable donations	-	(8,079)
Zakat donation	(1,852)	(500)
Sadqah donation	(3,379)	-

This page does not form part of the statutory financial statements.

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
Sundry expenses	(5,702)	(3,766)
Cleaning	(38,460)	(34,810)
Service contracts	(4,679)	(9,037)
Motor expenses	(1,979)	-
Advertising	-	(430)
Accountancy fees	(2,000)	(1,800)
The audit of the charity's annual accounts	(714)	(684)
Bank charges	(3,051)	(3,672)
Depreciation of plant and machinery	(806)	(980)
Depreciation of fixtures and fittings	(349)	(436)
Depreciation of motor vehicles	(9,865)	(12,332)
Depreciation of office equipment	(1,590)	(1,987)
Other interest payable	(32)	(112)
	(429,046)	(346,148)

Accounts

RAZA JAMIA MASJID AND ISLAMIC CENTRE

Report of the trustees for the year ending 31 December 2023

(Registered Charity Number 1171018)

The Trustees present their annual report together with the financial statements of Raza Jamia Masjid and Islamic Centre for the year ended 31 December 2021. The financial statements comply with Charities Act 2011 and Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The charity was setup by a constitution on 6th April 2017 and is a registered charity (Number 1171018).

b. TRUSTEES

Trustees appointed after are:

- Zahoor Ahmed:
- Jawaid Khan:
- Nazir Hussain:
- Khizer Mehrban
- Amjid Ali: Chairman

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees provide continuous direction and support to the Charity and its staff with the assistance of the Executive Committee.

d. RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operation and finance, and are satisfied that systems and procedures are in place to mitigate our exposures to major risk.

e. USE OF VOLUNTEERS

We use a number of volunteers throughout the year to help in both faith and community activities. The volunteers are mainly the mosque members, who are encouraged to share their skills and experiences where required. Together with the volunteers, the mosque trustees also give their time freely.

AIMS AND OBJECTIVES

a. POLICIES AND OBJECTIVES

- * The advancement of the Islamic religion in accordance with the Sunni-Hanfi school of thought. * The advancement of the education of Muslim children and adults.
- * To promote throughout the community in the beneficial area, knowledge and understanding of the beliefs and institutions of Islam.

b. HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefits to those who worship at the mosque and the wider community of Accrington.

- * Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have many people who regularly attend daily prayers and over 500 who regularly attend Friday prayers. The mosque is open 24 hours a day, 365 days a year.
- * Festivals: The Mosque provides food during Ramadan for those attending our Mosque who wish to break their fast together.
- * Funeral Facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. The mosque has state of the art facilities and has its own hearse.
- * Nikkah (Islamic Marriage): The Mosque provides a Nikkah Service (Islamic marriage) to the whole community.
- * Community events: these are for the benefit of the wider community, such as talks, conferences and meetings.
- * Community Centre: The centre is for the use of the wider community for any event which does not contradict the teachings of Islam and the Community Centre is available for use free of charge (subject to payment of expenses / disbursements).
- * Madrasah – we allow the use of facilities by another charity whose aim is to provide religious education to children between the ages of 5 and 16.

ACHIEVEMENTS AND PERFORMANCE

a. REVIEW OF ACTIVITIES / LOCK DOWN / CORONAVIRUS

Raza Jamia Masjid and Islamic Centre have throughout the year helped the advancement in Islamic knowledge for youths and adults in the local area and helped anybody wishing to learn about Islam.

We have also provided resources to the community through books and general one to one advice and held open days as well many events on a monthly basis whereby talks were given by guest speakers.

Throughout the year we have been raising funds for the upkeep of the mosque and we raised finances through public appeal to purchase a private ambulance.

During the year the trustees and mosque committee have had a number of meetings to ensure that adequate financial controls are being followed by all members involved on a daily basis, with adequate procedures and rules.

We have also made a decision to extend the community centre as the needs of the community are growing and the current site isn't large enough to meet the needs of the community.

Planning process is currently taking place so the new extension at the side of the building can be added.

We believe the extension will cost between 3-4 million.

FINANCIAL REVIEW

a. RESERVES POLICY

The free reserves are held to secure the long-term financial security of the charity.

The trustees consider that this level of reserves is required to enable the charity to fulfil its obligations and commitments. The aim of the Charity is to have enough reserves to upkeep the expenses for a year.

b. PRINCIPAL INCOME

The principal income is donations.

PLANS FOR THE FUTURE

a. FUTURE DEVELOPMENTS

we have submitted planning permission for extension of the mosque.

The application has not been approved as of yet

Our community centre is used a lot now and we plan on extending it to cover future needs.

We will be starting fundraising once planning is approved.

We aim to start the project in 2024.

Charity registration number: 1171018

Raza Jamia Masjid and Islamic Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2023

Butterworth Barlow Limited
Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

AYA Accountants
82 Blackburn Road
Accrington
Lancashire
BB5 1LL

Raza Jamia Masjid and Islamic Centre

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Raza Jamia Masjid and Islamic Centre

Reference and Administrative Details

Chairman	Mr Amjid Ali
Trustees	Mr Amjid Ali Dr Jawaid Khan Mr Muhammad Aslam Mr Nazir Hussain
Secretary	Mr Purves Ali
Charity Registration Number	1171018
Principal Office	39-41 Lower Antley Street Accrington Lancashire BB5 0BA
Independent Examiner	Butterworth Barlow Limited Butterworth Barlow House 10 Derby Street Prescot Merseyside L34 3LG
Accountants	AYA Accountants 82 Blackburn Road Accrington Lancashire BB5 1LL
Bankers	Barclays Leicester LE87 2BB

Raza Jamia Masjid and Islamic Centre

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 29 February 2024 and signed on its behalf by:

.....

Mr Amjid Ali
Chairman and Trustee

Raza Jamia Masjid and Islamic Centre

Independent Examiner's Report to the trustees of Raza Jamia Masjid and Islamic Centre

I report to the trustees on my examination of the accounts of Raza Jamia Masjid and Islamic Centre for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of Raza Jamia Masjid and Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Masjid and Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Raza Jamia Masjid and Islamic Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Masjid and Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Gavin Butterworth
ICAEW

Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

29 February 2024

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		266,630	25,950	292,580
Charitable activities		5,590	25,278	30,868
Investment income	4	539	-	539
Total income		272,759	51,228	323,987
Expenditure on:				
Charitable activities		(321,777)	(24,371)	(346,148)
Total expenditure		(321,777)	(24,371)	(346,148)
Net (expenditure)/income		(49,018)	26,857	(22,161)
Net movement in funds		(49,018)	26,857	(22,161)
Reconciliation of funds				
Total funds brought forward		8,456,401	39,048	8,495,449
Total funds carried forward	15	8,407,383	65,905	8,473,288
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		284,690	450	285,140
Charitable activities		4,790	16,412	21,202
Investment income	4	523	-	523
Total income		290,003	16,862	306,865
Expenditure on:				
Charitable activities		(273,317)	(28,700)	(302,017)
Total expenditure		(273,317)	(28,700)	(302,017)
Net income/(expenditure)		16,686	(11,838)	4,848
Net movement in funds		16,686	(11,838)	4,848
Reconciliation of funds				
Total funds brought forward		8,439,715	50,886	8,490,601
Total funds carried forward	15	8,456,401	39,048	8,495,449

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 15.

The notes on pages 6 to 13 form an integral part of these financial statements.

Raza Jamia Masjid and Islamic Centre

(Registration number: 1171018)

Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	8,375,932	8,378,465
Current assets			
Cash at bank and in hand	12	103,539	123,045
Creditors: Amounts falling due within one year	13	<u>(6,183)</u>	<u>(6,061)</u>
Net current assets		<u>97,356</u>	<u>116,984</u>
Net assets		<u>8,473,288</u>	<u>8,495,449</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		65,905	39,048
Unrestricted income funds			
Unrestricted funds		<u>8,407,383</u>	<u>8,456,401</u>
Total funds	15	<u>8,473,288</u>	<u>8,495,449</u>

The financial statements on pages 4 to 13 were approved by the trustees, and authorised for issue on 29 February 2024 and signed on their behalf by:

.....
Mr Amjid Ali
Chairman and trustee

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Raza Jamia Masjid and Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Functional properties are not depreciated. The trustees consider that their estimated residual values will exceed cost given the long period over which they are expected to be held.

Asset class	Depreciation method and rate
Plant and Machinery	20% Per Annum Reducing Balance Basis
Office Equipment	20% Per Annum Reducing Balance Basis
Fixtures and Fittings	20% Per Annum Reducing Balance Basis
Motor Vehicles	20% Per Annum Reducing Balance Basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations to major appeals	266,630	25,950	292,580
Total for 2023	<u>266,630</u>	<u>25,950</u>	<u>292,580</u>
Total for 2022	<u>284,690</u>	<u>450</u>	<u>285,140</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Nikkah/Wedding Income	4,150	-	4,150
Islamic Books & Radio Income	1,440	-	1,440
Zakat	-	1,124	1,124
Appeals	-	9,497	9,497
Giyarween	-	14,657	14,657
Total for 2023	<u>5,590</u>	<u>25,278</u>	<u>30,868</u>
Total for 2022	<u>4,790</u>	<u>16,412</u>	<u>21,202</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	539	539
Total for 2023	<u>539</u>	<u>539</u>
Total for 2022	<u>523</u>	<u>523</u>

5 Expenditure on charitable activities

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Islamic Books & Radio Income		-	1,375	1,375
Governance costs		321,777	22,996	344,773
Total for 2023		<u>321,777</u>	<u>24,371</u>	<u>346,148</u>
Total for 2022		<u>273,317</u>	<u>28,700</u>	<u>302,017</u>
				Total expenditure £

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs			
Wages and salaries	48,720	-	48,720
Pension costs	1,834	-	1,834
Audit fees			
Audit of the financial statements	684	-	684
Other fees paid to auditors	1,800	-	1,800
Marketing and publicity	430	-	430
Depreciation, amortisation and other similar costs	15,735	-	15,735
Other governance costs	252,462	22,996	275,458
Allocated support costs	112	-	112
Total for 2023	<u>321,777</u>	<u>22,996</u>	<u>344,773</u>
Total for 2022	<u>273,317</u>	<u>28,075</u>	<u>301,392</u>

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Audit fees	684	630
Depreciation of fixed assets	<u>15,735</u>	<u>19,669</u>

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	48,720	44,933
Pension costs	<u>1,834</u>	<u>1,489</u>
	<u><u>50,554</u></u>	<u><u>46,422</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Employees	<u><u>2</u></u>	<u><u>2</u></u>

No employee received emoluments of more than £60,000 during the year

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2023	8,299,791	51,607	152,461	8,503,859
Additions	13,090	111	-	13,201
At 31 December 2023	8,312,881	51,718	152,461	8,517,060
Depreciation				
At 1 January 2023	-	34,591	90,803	125,394
Charge for the year	-	3,403	12,331	15,734
At 31 December 2023	-	37,994	103,134	141,128
Net book value				
At 31 December 2023	8,312,881	13,724	49,327	8,375,932
At 31 December 2022	8,299,791	17,016	61,658	8,378,465

12 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	77	234
Cash at bank	103,462	122,811
	103,539	123,045

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	3,696	3,612
Other creditors	3	119
Accruals	2,484	2,330
	6,183	6,061

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,834 (2022 - £1,489).

15 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
General	8,456,401	272,759	(321,777)	8,407,383
Restricted funds	<u>39,048</u>	<u>51,228</u>	<u>(24,371)</u>	<u>65,905</u>
Total funds	<u>8,495,449</u>	<u>323,987</u>	<u>(346,148)</u>	<u>8,473,288</u>
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	8,439,715	290,003	(273,317)	8,456,401
Restricted funds	<u>50,886</u>	<u>16,862</u>	<u>(28,700)</u>	<u>39,048</u>
Total funds	<u>8,490,601</u>	<u>306,865</u>	<u>(302,017)</u>	<u>8,495,449</u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	8,375,932	-	8,375,932
Current assets	71,427	32,112	103,539
Current liabilities	<u>(6,183)</u>	<u>-</u>	<u>(6,183)</u>
Total net assets	<u>8,441,176</u>	<u>32,112</u>	<u>8,473,288</u>

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	8,378,465	-	8,378,465
Current assets	100,189	22,856	123,045
Current liabilities	(6,061)	-	(6,061)
Total net assets	<u>8,472,593</u>	<u>22,856</u>	<u>8,495,449</u>

17 Analysis of net funds

	At 1 January 2023 £	At 31 December 2023 £
Cash at bank and in hand	<u>123,045</u>	<u>123,045</u>
Net debt	<u>123,045</u>	<u>123,045</u>
	At 1 January 2022 £	At 31 December 2022 £
Cash at bank and in hand	<u>97,755</u>	<u>97,755</u>
Net debt	<u>97,755</u>	<u>97,755</u>

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities by fund for the Year Ended 31 December 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	266,630	284,690
Charitable activities	5,590	4,790
Investment income	<u>539</u>	<u>523</u>
Total income	<u>272,759</u>	<u>290,003</u>
Expenditure on:		
Charitable activities	<u>(321,777)</u>	<u>(273,317)</u>
Total expenditure	<u>(321,777)</u>	<u>(273,317)</u>
Net (expenditure)/income	<u>(49,018)</u>	<u>16,686</u>
Net movement in funds	(49,018)	16,686
Reconciliation of funds		
Total funds brought forward	<u>8,456,401</u>	<u>8,439,715</u>
Total funds carried forward	<u><u>8,407,383</u></u>	<u><u>8,456,401</u></u>

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities by fund for the Year Ended 31 December 2023 (continued)

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	25,950	450
Charitable activities	<u>25,278</u>	<u>16,412</u>
Total income	<u>51,228</u>	<u>16,862</u>
Expenditure on:		
Charitable activities	<u>(24,371)</u>	<u>(28,700)</u>
Total expenditure	<u>(24,371)</u>	<u>(28,700)</u>
Net income/(expenditure)	<u>26,857</u>	<u>(11,838)</u>
Net movement in funds	26,857	(11,838)
Reconciliation of funds		
Total funds brought forward	<u>39,048</u>	<u>50,886</u>
Total funds carried forward	<u><u>65,905</u></u>	<u><u>39,048</u></u>

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	292,580	285,140
Charitable activities (analysed below)	30,868	21,202
Investment income (analysed below)	539	523
	<u>323,987</u>	<u>306,865</u>
Total income		
	<u>323,987</u>	<u>306,865</u>
Expenditure on:		
Charitable activities (analysed below)	(346,148)	(302,017)
	<u>(346,148)</u>	<u>(302,017)</u>
Total expenditure		
	<u>(346,148)</u>	<u>(302,017)</u>
Net (expenditure)/income	(22,161)	4,848
	<u>(22,161)</u>	<u>4,848</u>
Net movement in funds		
	<u>(22,161)</u>	<u>4,848</u>
Reconciliation of funds		
Total funds brought forward	8,495,449	8,490,601
	<u>8,495,449</u>	<u>8,490,601</u>
Total funds carried forward	<u>8,473,288</u>	<u>8,495,449</u>

This page does not form part of the statutory financial statements.

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
General Donations	100,055	92,695
Funeral Donations	49,925	73,155
Bereavement Donations	-	200
Sadqah	1,364	-
Jummah	96,645	97,265
New mosque project	24,586	250
Annual Membership	20,005	21,575
	<u>292,580</u>	<u>285,140</u>
<i>Charitable activities</i>		
Zakat	1,124	200
Appeal fund	9,497	-
Radio income	1,440	1,710
Nikkah income	4,150	3,080
Madrasah income	-	10
Giyarween income	14,657	16,202
	<u>30,868</u>	<u>21,202</u>
<i>Investment income</i>		
Bank interest receivable	539	523
	<u>539</u>	<u>523</u>
<i>Charitable activities</i>		
Islamic Books Radio	(1,375)	(625)
Wages and salaries	(48,720)	(44,933)
Staff pensions (Defined contribution) - pension scheme 1	(1,834)	(1,489)
Rent and rates	(5,311)	(3,085)
Events	(1,050)	-
Light, heat and power	(55,981)	(26,582)
Insurance	(9,612)	(4,588)
Giyarween expenses	(17,185)	(24,990)
Repairs and maintenance	(15,993)	(18,311)
Telephone and fax	(1,376)	(1,659)
Security	(103,367)	(98,347)
Printing, postage and stationery	(157)	(215)
Funeral services	(4,733)	(12,187)
Islamic Books Radio	(829)	(1,975)
Charitable donations	(8,079)	(175)
Zakat donation	(500)	-

This page does not form part of the statutory financial statements.

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Total 2023 £	Total 2022 £
Sundry expenses	(3,766)	(3,850)
Cleaning	(34,810)	(24,039)
Service contracts	(9,037)	(9,527)
Motor expenses	-	(290)
Advertising	(430)	(59)
Accountancy fees	(1,800)	(1,700)
The audit of the charity's annual accounts	(684)	(630)
Legal and professional fees	-	(213)
Bank charges	(3,672)	(2,879)
Depreciation of plant and machinery	(980)	(1,225)
Depreciation of fixtures and fittings	(436)	(545)
Depreciation of motor vehicles	(12,332)	(15,414)
Depreciation of office equipment	(1,987)	(2,485)
Other interest payable	(112)	-
	<u>(346,148)</u>	<u>(302,017)</u>

This page does not form part of the statutory financial statements.

Accounts

RAZA JAMIA MASJID AND ISLAMIC CENTRE

Report of the trustees for the year ending 31 December 2022

(Registered Charity Number 1171018)

The Trustees present their annual report together with the financial statements of Raza Jamia Masjid and Islamic Centre for the year ended 31 December 2022. The financial statements comply with Charities Act 2011 and Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The charity was setup by a constitution on 6th April 2017 and is a registered charity (Number 1171018).

b. APPOINTMENT OF TRUSTEES

The first trustees were the founding members of the charity. In future they will be elected by way of a special meeting and by way of a vote as per the constitution.

In selecting persons to be appointed as trustees, the Trustees shall take into account the benefits of appointing a person who is able by virtue of his or her personal or professional qualifications to make a contribution to the objects or the managements of the Charity.

The Trustees are appointed every 4 years.

Trustees appointed after are:

- Zahoor Ahmed:
- Jawaaid Khan:
- Nazir Hussain:
- Khizer Mehrban
- Amjid Ali: Chairman

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees provide continuous direction and support to the Charity and its staff with the assistance of the Executive Committee.

d. RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operation and finance, and are satisfied that systems and procedures are in place to mitigate our exposures to major risk.

e. USE OF VOLUNTEERS

We use a number of volunteers throughout the year to help in both faith and community activities. The volunteers are mainly the mosque members, who are encouraged to share their skills and experiences where required. Together with the volunteers, the mosque trustees also give their time freely.

AIMS AND OBJECTIVES

a. POLICIES AND OBJECTIVES

- * The advancement of the Islamic religion in accordance with the Sunni-Hanfi school of thought.
- * The advancement of the education of Muslim children and adults.
- * To promote throughout the community in the beneficial area, knowledge and understanding of the beliefs and institutions of Islam.

b. HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefits to those who worship at the mosque and the wider community of Accrington.

- * Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have many people who regularly attend daily prayers and over 500 who regularly attend Friday prayers. The mosque is open 24 hours a day, 365 days a year.
- * Festivals: The Mosque provides food during Ramadan for those attending our Mosque who wish to break their fast together.
- * Funeral Facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. The mosque has state of the art facilities and has its own hearse.
- * Nikkah (Islamic Marriage): The Mosque provides a Nikkah Service (Islamic marriage) to the whole community.
- * Community events: these are for the benefit of the wider community, such as talks, conferences and meetings.
- * Community Centre: The centre is for the use of the wider community for any event which does not contradict the teachings of Islam and the Community Centre is available for use free of charge (subject to payment of expenses / disbursements).
- * Madrasah – we allow the use of facilities by another charity whose aim is to provide religious education to children between the ages of 5 and 16.

ACHIEVEMENTS AND PERFORMANCE

a. REVIEW OF ACTIVITIES / LOCK DOWN / CORONAVIRUS

Raza Jamia Masjid and Islamic Centre have throughout the year helped the advancement in Islamic knowledge for youths and adults in the local area and helped anybody wishing to learn about Islam.

We have also provided resources to the community through books and general one to one advice and held open days as well many events on a monthly basis whereby talks were given by guest speakers.

Throughout the year we have been raising funds for the upkeep of the mosque and we raised finances through public appeal to purchase a private ambulance.

During the year the trustees and mosque committee have had a number of meetings to ensure that adequate financial controls are being followed by all members involved on a daily basis, with adequate procedures and rules.

FINANCIAL REVIEW

a. RESERVES POLICY

The free reserves are held to secure the long-term financial security of the charity.

The trustees consider that this level of reserves is required to enable the charity to fulfil its obligations and commitments. The aim of the Charity is to have enough reserves to upkeep the expenses for a year.

b. PRINCIPAL INCOME

The principal income is donations.

PLANS FOR THE FUTURE

a. FUTURE DEVELOPMENTS

We are hoping to extend the mosque and plans are in process to submit planning for extension of community centre.

Our community centre is used a lot now and we plan on extending it to cover future needs.

We will be starting fundraising once planning is approved.

Charity registration number: 1171018

Raza Jamia Masjid and Islamic Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Butterworth Barlow Limited
Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

AYA Accountants
82 Blackburn Road
Accrington
Lancashire
BB5 1LL

Raza Jamia Masjid and Islamic Centre

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Raza Jamia Masjid and Islamic Centre

Reference and Administrative Details

Chairman	Mr Amjid Ali
Trustees	Mr Amjid Ali Dr Jawaid Khan Mr Muhammad Aslam Mr Nazir Hussain
Secretary	Mr Purves Ali
Charity Registration Number	1171018
Principal Office	39-41 Lower Antley Street Accrington Lancashire BB5 0BA
Auditor	Butterworth Barlow Limited Butterworth Barlow House 10 Derby Street Prescot Merseyside L34 3LG
Accountants	AYA Accountants 82 Blackburn Road Accrington Lancashire BB5 1LL
Bankers	Barclays Leicester LE87 2BB

Raza Jamia Masjid and Islamic Centre

Statement of Trustees' Responsibilities

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

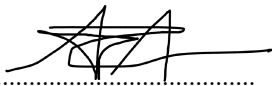
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 February 2023 and signed on its behalf by:



.....
Mr Amjid Ali
Chairman and Trustee

Raza Jamia Masjid and Islamic Centre

Independent Examiner's Report to the trustees of Raza Jamia Masjid and Islamic Centre

I report to the trustees on my examination of the accounts of Raza Jamia Masjid and Islamic Centre for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of Raza Jamia Masjid and Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Masjid and Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Raza Jamia Masjid and Islamic Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Masjid and Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Gavin Butterworth
ICAEW

Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

28 February 2023

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		284,690	450	285,140
Charitable activities		4,790	16,412	21,202
Investment income	4	523	-	523
Total income		<u>290,003</u>	<u>16,862</u>	<u>306,865</u>
Expenditure on:				
Charitable activities		<u>(273,317)</u>	<u>(28,700)</u>	<u>(302,017)</u>
Total expenditure		<u>(273,317)</u>	<u>(28,700)</u>	<u>(302,017)</u>
Net income/(expenditure)		<u>16,686</u>	<u>(11,838)</u>	<u>4,848</u>
Net movement in funds		16,686	(11,838)	4,848
Reconciliation of funds				
Total funds brought forward		<u>8,439,715</u>	<u>50,886</u>	<u>8,490,601</u>
Total funds carried forward	15	<u>8,456,401</u>	<u>39,048</u>	<u>8,495,449</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		317,527	-	317,527
Charitable activities		7,490	51,844	59,334
Investment income	4	403	-	403
Total income		<u>325,420</u>	<u>51,844</u>	<u>377,264</u>
Expenditure on:				
Charitable activities		<u>(297,240)</u>	<u>(24,435)</u>	<u>(321,675)</u>
Total expenditure		<u>(297,240)</u>	<u>(24,435)</u>	<u>(321,675)</u>
Net income		<u>28,180</u>	<u>27,409</u>	<u>55,589</u>
Net movement in funds		28,180	27,409	55,589
Reconciliation of funds				
Total funds brought forward		<u>8,411,535</u>	<u>23,477</u>	<u>8,435,012</u>
Total funds carried forward	15	<u>8,439,715</u>	<u>50,886</u>	<u>8,490,601</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

The notes on pages 6 to 14 form an integral part of these financial statements.

Raza Jamia Masjid and Islamic Centre

**(Registration number: 1171018)
Balance Sheet as at 31 December 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	8,378,465	8,397,111
Current assets			
Cash at bank and in hand	12	123,045	97,755
Creditors: Amounts falling due within one year	13	<u>(6,061)</u>	<u>(4,265)</u>
Net current assets		<u>116,984</u>	<u>93,490</u>
Net assets		<u>8,495,449</u>	<u>8,490,601</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		39,048	50,886
Unrestricted income funds			
Unrestricted funds		<u>8,456,401</u>	<u>8,439,715</u>
Total funds	15	<u>8,495,449</u>	<u>8,490,601</u>

The financial statements on pages 4 to 14 were approved by the trustees, and authorised for issue on 28 February 2023 and signed on their behalf by:



Mr Amjid Ali
Chairman and trustee

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Raza Jamia Masjid and Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Functional properties are not depreciated. The trustees consider that their estimated residual values will exceed cost given the long period over which they are expected to be held.

Asset class

Plant and Machinery

Office Equipment

Fixtures and Fittings

Depreciation method and rate

20% Per Annum Reducing Balance Basis

20% Per Annum Reducing Balance Basis

20% Per Annum Reducing Balance Basis

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Motor Vehicles

20% Per Annum Reducing Balance Basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations to major appeals	284,690	450	285,140
Total for 2022	284,690	450	285,140
Total for 2021	317,527	-	317,527

3 Income from charitable activities

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds £
Student Fees	-	10	10
Nikkah/Wedding Income	3,080	-	3,080
Islamic Books & Radio Income	1,710	-	1,710
Zakat	-	200	200
Giyarween	-	16,202	16,202
Total for 2022	<u>4,790</u>	<u>16,412</u>	<u>21,202</u>
Total for 2021	<u>7,490</u>	<u>51,844</u>	<u>59,334</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>523</u>	<u>523</u>
Total for 2022	<u>523</u>	<u>523</u>
Total for 2021	<u>403</u>	<u>403</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Islamic Books & Radio Income	-	625	625
Governance costs	273,317	28,075	301,392
Total for 2022	<u>273,317</u>	<u>28,700</u>	<u>302,017</u>
Total for 2021	<u>297,240</u>	<u>24,435</u>	<u>321,675</u>

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

			Total expenditure £
6 Analysis of governance and support costs			
Governance costs			
	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs			
Wages and salaries	44,933	-	44,933
Pension costs	1,489	-	1,489
Audit fees			
Audit of the financial statements	630	-	630
Other fees paid to auditors	1,700	-	1,700
Legal fees	213	-	213
Marketing and publicity	59	-	59
Depreciation, amortisation and other similar costs	19,669	-	19,669
Other governance costs	204,624	28,075	232,699
Total for 2022	<u>273,317</u>	<u>28,075</u>	<u>301,392</u>
Total for 2021	<u>297,240</u>	<u>23,935</u>	<u>321,175</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Audit fees	630	630
Depreciation of fixed assets	<u>19,669</u>	<u>24,225</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	44,933	86,286
Pension costs	<u>1,489</u>	<u>1,174</u>
	<u>46,422</u>	<u>87,460</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Employees	<u>2</u>	<u>9</u>

No employee received emoluments of more than £60,000 during the year

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2022	8,299,791	50,584	152,461	8,502,836
Additions	-	1,023	-	1,023
At 31 December 2022	8,299,791	51,607	152,461	8,503,859
Depreciation				
At 1 January 2022	-	30,337	75,388	105,725
Charge for the year	-	4,254	15,415	19,669
At 31 December 2022	-	34,591	90,803	125,394
Net book value				
At 31 December 2022	8,299,791	17,016	61,658	8,378,465
At 31 December 2021	8,299,791	20,247	77,073	8,397,111

12 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	234	876
Cash at bank	122,811	96,879
	123,045	97,755

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,612	1,636
Other creditors	119	(1)
Accruals	2,330	2,630
	6,061	4,265

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,489 (2021 - £1,174).

15 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General	8,439,715	290,003	(273,317)	8,456,401
Restricted funds	<u>50,886</u>	<u>16,862</u>	<u>(28,700)</u>	<u>39,048</u>
Total funds	<u><u>8,490,601</u></u>	<u><u>306,865</u></u>	<u><u>(302,017)</u></u>	<u><u>8,495,449</u></u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	8,411,535	325,420	(297,240)	8,439,715
Restricted funds	<u>23,477</u>	<u>51,844</u>	<u>(24,435)</u>	<u>50,886</u>
Total funds	<u><u>8,435,012</u></u>	<u><u>377,264</u></u>	<u><u>(321,675)</u></u>	<u><u>8,490,601</u></u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	8,378,465	-	8,378,465
Current assets	100,189	22,856	123,045
Current liabilities	<u>(6,061)</u>	<u>-</u>	<u>(6,061)</u>
Total net assets	<u><u>8,472,593</u></u>	<u><u>22,856</u></u>	<u><u>8,495,449</u></u>

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	8,397,111	-	8,397,111
Current assets	74,877	22,878	97,755
Current liabilities	(4,265)	-	(4,265)
Total net assets	<u>8,467,723</u>	<u>22,878</u>	<u>8,490,601</u>

17 Analysis of net funds

	At 1 January 2022 £	At 31 December 2022 £
Cash at bank and in hand	<u>97,755</u>	<u>97,755</u>
Net debt	<u>97,755</u>	<u>97,755</u>
	At 1 January 2021 £	At 31 December 2021 £
Cash at bank and in hand	<u>59,501</u>	<u>59,501</u>
Net debt	<u>59,501</u>	<u>59,501</u>

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities by fund for the Year Ended 31 December 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	284,690	317,527
Charitable activities	4,790	7,490
Investment income	523	403
Total income	<u>290,003</u>	<u>325,420</u>
Expenditure on:		
Charitable activities	<u>(273,317)</u>	<u>(297,240)</u>
Total expenditure	<u>(273,317)</u>	<u>(297,240)</u>
Net income	<u>16,686</u>	<u>28,180</u>
Net movement in funds	16,686	28,180
Reconciliation of funds		
Total funds brought forward	<u>8,439,715</u>	<u>8,411,535</u>
Total funds carried forward	<u><u>8,456,401</u></u>	<u><u>8,439,715</u></u>

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities by fund for the Year Ended 31 December 2022 (continued)

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	450	-
Charitable activities	<u>16,412</u>	<u>51,844</u>
Total income	<u>16,862</u>	<u>51,844</u>
Expenditure on:		
Charitable activities	<u>(28,700)</u>	<u>(24,435)</u>
Total expenditure	<u>(28,700)</u>	<u>(24,435)</u>
Net (expenditure)/income	<u>(11,838)</u>	<u>27,409</u>
Net movement in funds	(11,838)	27,409
Reconciliation of funds		
Total funds brought forward	<u>50,886</u>	<u>23,477</u>
Total funds carried forward	<u><u>39,048</u></u>	<u><u>50,886</u></u>

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	285,140	317,527
Charitable activities (analysed below)	21,202	59,334
Investment income (analysed below)	523	403
	<u>306,865</u>	<u>377,264</u>
Total income		
Expenditure on:		
Charitable activities (analysed below)	<u>(302,017)</u>	<u>(321,675)</u>
Total expenditure	<u>(302,017)</u>	<u>(321,675)</u>
Net income	<u>4,848</u>	<u>55,589</u>
Net movement in funds	4,848	55,589
Reconciliation of funds		
Total funds brought forward	<u>8,490,601</u>	<u>8,435,012</u>
Total funds carried forward	<u><u>8,495,449</u></u>	<u><u>8,490,601</u></u>

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
General Donations	92,695	62,893
Funeral Donations	73,155	97,180
Bereavement Donations	200	-
Jummah	97,265	90,205
New mosque project	250	-
UK Government grants	-	45,819
Annual Membership	21,575	21,430
	<u>285,140</u>	<u>317,527</u>
<i>Charitable activities</i>		
Zakat	200	-
Appeal fund	-	38,232
Radio income	1,710	2,770
Nikkah income	3,080	4,720
Madrasah income	10	(545)
Giyarween income	16,202	14,157
	<u>21,202</u>	<u>59,334</u>
<i>Investment income</i>		
Bank interest receivable	523	403
	<u>523</u>	<u>403</u>
<i>Charitable activities</i>		
Islamic Books Radio	(625)	(500)
Wages and salaries	-	(9,063)
Wages and salaries	(44,933)	(77,223)
Staff pensions (Defined contribution) - pension scheme 1	(1,489)	(1,174)
Rent and rates	(3,085)	(4,751)
Light, heat and power	(26,582)	(41,648)
Insurance	(4,588)	(6,573)
Giyarween expenses	(24,990)	(10,056)
Repairs and maintenance	(18,311)	(7,267)
Telephone and fax	(1,659)	(1,181)
Security	(98,347)	(107,222)
Computer software and maintenance costs	-	(83)
Printing, postage and stationery	(215)	(588)

This page does not form part of the statutory financial statements.

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	Total 2022 £	Total 2021 £
Funeral services	(12,187)	(10,953)
Islamic Books Radio	(1,975)	(2,075)
Charitable donations	(175)	-
Sundry expenses	(3,850)	(3,450)
Cleaning	(24,039)	(1,988)
Service contracts	(9,527)	(5,599)
Motor expenses	(290)	(519)
Advertising	(59)	-
Accountancy fees	(1,700)	(2,000)
The audit of the charity's annual accounts	(630)	(630)
Legal and professional fees	(213)	-
Bank charges	(2,879)	(2,842)
Depreciation of plant and machinery	(1,225)	(1,408)
Depreciation of fixtures and fittings	(545)	(681)
Depreciation of motor vehicles	(15,414)	(19,268)
Depreciation of office equipment	(2,485)	(2,868)
Madrasah sundry expenses	-	(65)
	<u>(302,017)</u>	<u>(321,675)</u>

Raza Jamia Masjid and Islamic Centre

Independent Examiner's Report to the trustees of Raza Jamia Masjid and Islamic Centre

I report to the trustees on my examination of the accounts of Raza Jamia Masjid and Islamic Centre for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of Raza Jamia Masjid and Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Masjid and Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Raza Jamia Masjid and Islamic Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Masjid and Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

G Butterworth

.....
Gavin Butterworth
ICAEW

Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

28 February 2023

Accounts

RAZA JAMIA MASJID AND ISLAMIC CENTRE

Report of the trustees for the year ending 31 December 2021

(Registered Charity Number 1171018)

The Trustees present their annual report together with the financial statements of Raza Jamia Masjid and Islamic Centre for the year ended 31 December 2021. The financial statements comply with Charities Act 2011 and Accounting and Reporting by Charities: Statement of recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The charity was setup by a constitution on 6th April 2017 and is a registered charity (Number 1171018).

b. APPOINTMENT OF TRUSTEES

The first trustees were the founding members of the charity. In future they will be elected by way of a special meeting and by way of a vote as per the constitution.

In selecting persons to be appointed as trustees, the Trustees shall take into account the benefits of appointing a person who is able by virtue of his or her personal or professional qualifications to make a contribution to the objects or the managements of the Charity.

The Trustees are appointed every 4 years.

We had an Annual General Meeting on the 19th December 2021, where the current Trustees resigned and new elections were taken for new Trustees.

Mr Purves Ali resigned as a Trustee and did not want to run for re-election.

Trustees appointed after voting were as follows:

- Zahoor Ahmed:
- Jawaid Khan:
- Nazir Hussain:
- Khizer Mehrban
- Amjid Ali: Chairman

All changes were made on the charities commission website on the 5th January 2022.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Board of Trustees provide continuous direction and support to the Charity and its staff with the assistance of the Executive Committee.

d. RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operation and finance, and are satisfied that systems and procedures are in place to mitigate our exposures to major risk.

e. USE OF VOLUNTEERS

We use a number of volunteers throughout the year to help in both faith and community activities. The volunteers are mainly the mosque members, who are encouraged to share their skills and experiences where required. Together with the volunteers, the mosque trustees also give their time freely.

AIMS AND OBJECTIVES

a. POLICIES AND OBJECTIVES

* The advancement of the Islamic religion in accordance with the Sunni-Hanfi school of thought. * The advancement of the education of Muslim children and adults.

* To promote throughout the community in the beneficial area, knowledge and understanding of the beliefs and institutions of Islam.

b. HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefits to those who worship at the mosque and the wider community of Accrington.

* Prayers: The Mosque is open all day for daily and Friday prayers. During the week we have many people who regularly attend daily prayers and over 500 who regularly attend Friday prayers. The mosque is open 24 hours a day, 365 days a year.

* Festivals: The Mosque provides food during Ramadan for those attending our Mosque who wish to break their fast together.

* Funeral Facilities: The Mosque provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's

- bereaved relatives of the burden of organising burials. The mosque has state of the art facilities and has its own hearse.
- * Nikkah (Islamic Marriage): The Mosque provides a Nikkah Service (Islamic marriage) to the whole community.
 - * Community events: these are for the benefit of the wider community, such as talks, conferences and meetings.
 - * Community Centre: The centre is for the use of the wider community for any event which does not contradict the teachings of Islam and the Community Centre is available for use free of charge (subject to payment of expenses / disbursements).
 - * Madrasah - we allow the use of facilities by another charity whose aim is to provide religious education to children between the ages of 5 and 16.

ACHIEVEMENTS AND PERFORMANCE

a. REVIEW OF ACTIVITIES / LOCK DOWN / CORONAVIRUS

Raza Jamia Masjid and Islamic Centre have throughout the year helped the advancement in Islamic knowledge for youths and adults in the local area and helped anybody wishing to learn about Islam.

We have also provided resources to the community through books and general one to one advice and held open days as well many events on a monthly basis whereby talks were given by guest speakers.

Throughout the year we have been raising funds for the upkeep of the mosque and we raised finances through public appeal to purchase a private ambulance.

During the year the trustees and mosque committee have had a number of meetings to ensure that adequate financial controls are being followed by all members involved on a daily basis, with adequate procedures and rules.

FINANCIAL REVIEW

a. RESERVES POLICY

The free reserves are held to secure the long-term financial security of the charity.

The trustees consider that this level of reserves is required to enable the charity to fulfil its obligations and commitments. The aim of the Charity is to have enough reserves to upkeep the expenses for a year.

b. PRINCIPAL INCOME

The principal income is donations.

PLANS FOR THE FUTURE

a. FUTURE DEVELOPMENTS

We hope to increase donations to be able to have more capital reserve in order to increase more footfall at the Mosque by having more events at the premises.

We will maintain the membership fee at £40 per person as increases are not viable in the current financial climate.

Signed on Behalf of the trustees on 10/05/2022:

Amjid Ali

.....
Mr Amjid Ali (Trustee)

Charity registration number: 1171018

Raza Jamia Masjid and Islamic Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Butterworth Barlow Limited
Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

AYA Accountants
82 Blackburn Road
Accrington
Lancashire
BB5 1LL

Raza Jamia Masjid and Islamic Centre

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Raza Jamia Masjid and Islamic Centre

Reference and Administrative Details

Chairman

Mr Amjid Ali

Trustees

Mr Amjid Ali

Mr Purves Ali

Dr Jawaid Khan

Mr Muhammad Aslam

Mr Nazir Hussain

Secretary

Mr Purves Ali

Charity Registration Number

1171018

Principal Office

39-41 Lower Antley Street
Accrington
Lancashire
BB5 0BA

Auditor

Butterworth Barlow Limited
Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

Accountants

AYA Accountants
82 Blackburn Road
Accrington
Lancashire
BB5 1LL

Bankers

Barclays
Leicester
LE87 2BB

Raza Jamia Masjid and Islamic Centre

Statement of Trustees' Responsibilities

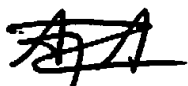
The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 11 February 2022 and signed on its behalf by:



.....
Mr Amjid Ali
Chairman and trustee

Raza Jamia Masjid and Islamic Centre

Independent Examiner's Report to the trustees of Raza Jamia Masjid and Islamic Centre

I report to the trustees on my examination of the accounts of Raza Jamia Masjid and Islamic Centre for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of Raza Jamia Masjid and Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Masjid and Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Raza Jamia Masjid and Islamic Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Masjid and Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Gavin Butterworth
.....

Gavin Butterworth
ICAEW

Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

11 February 2022

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		317,527	-	317,527
Charitable activities		7,490	51,844	59,334
Investment income	4	403	-	403
Total income		325,420	51,844	377,264
Expenditure on:				
Charitable activities		(297,240)	(24,435)	(321,675)
Total expenditure		(297,240)	(24,435)	(321,675)
Net income		28,180	27,409	55,589
Net movement in funds		28,180	27,409	55,589
Reconciliation of funds				
Total funds brought forward		8,411,535	23,477	8,435,012
Total funds carried forward	15	8,439,715	50,886	8,490,601
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		300,502	-	300,502
Charitable activities		4,200	27,993	32,193
Investment income	4	269	-	269
Total income		304,971	27,993	332,964
Expenditure on:				
Charitable activities		(317,943)	(13,555)	(331,498)
Total expenditure		(317,943)	(13,555)	(331,498)
Net (expenditure)/income		(12,972)	14,438	1,466
Net movement in funds		(12,972)	14,438	1,466
Reconciliation of funds				
Total funds brought forward		8,424,507	9,039	8,433,546
Total funds carried forward	15	8,411,535	23,477	8,435,012

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15.

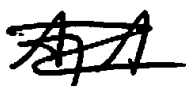
Raza Jamia Masjid and Islamic Centre

(Registration number: 1171018)

Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	8,397,111	8,381,331
Current assets			
Cash at bank and in hand	12	97,755	59,501
Creditors: Amounts falling due within one year	13	(4,265)	(5,820)
Net current assets		93,490	53,681
Net assets		8,490,601	8,435,012
Funds of the charity:			
Restricted income funds			
Restricted funds		50,886	23,477
Unrestricted income funds			
Unrestricted funds		8,439,715	8,411,535
Total funds	15	8,490,601	8,435,012

The financial statements on pages 4 to 14 were approved by the trustees, and authorised for issue on 11 February 2022 and signed on their behalf by:



.....
Mr Amjid Ali
Chairman and trustee

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Raza Jamia Masjid and Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Functional properties are not depreciated. The trustees consider that their estimated residual values will exceed cost given the long period over which they are expected to be held.

Asset class	Depreciation method and rate
Plant and Machinery	20% Per Annum Reducing Balance Basis
Office Equipment	20% Per Annum Reducing Balance Basis
Fixtures and Fittings	20% Per Annum Reducing Balance Basis
Motor Vehicles	20% Per Annum Reducing Balance Basis

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations to major appeals	271,708	271,708
Grants, including capital grants;		
Government grants	45,819	45,819
Total for 2021	317,527	317,527
Total for 2020	300,502	300,502

3 Income from charitable activities

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

	Unrestricted funds General £	Restricted funds £	Total funds £
Student Fees	-	(545)	(545)
Nikkah/Wedding Income	4,720	-	4,720
Islamic Books & Radio Income	2,770	-	2,770
Appeals	-	38,232	38,232
Giyarween	-	14,157	14,157
Total for 2021	7,490	51,844	59,334
Total for 2020	4,200	27,993	32,193

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	403	403
Total for 2021	403	403
Total for 2020	269	269

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Note			
Islamic Books & Radio Income	-	500	500
Governance costs	297,240	23,935	321,175
Total for 2021	297,240	24,435	321,675
Total for 2020	317,943	13,555	331,498

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

6

Staff costs
Wages and salaries
Pension costs
Audit fees
Audit of the financial statements
Other fees paid to auditors
Depreciation, amortisation and other similar costs
Other governance costs
Allocated support costs

Total for 2021

Total for 2020

7

Net incoming resources for the year include:

	2021	2020
	£	£
Audit fees	630	1,140
Depreciation of fixed assets	24,225	20,385

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	86,286	113,025
Pension costs	1,174	951
	87,460	113,976

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Employees	9	10

(2020 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2021	8,299,791	48,040	115,000	8,462,831
Additions	-	2,544	37,461	40,005
At 31 December 2021	8,299,791	50,584	152,461	8,502,836
Depreciation				
At 1 January 2021	-	25,380	56,120	81,500
Charge for the year	-	4,957	19,268	24,225
At 31 December 2021	-	30,337	75,388	105,725
Net book value				
At 31 December 2021	8,299,791	20,247	77,073	8,397,111
At 31 December 2020	8,299,791	22,660	58,880	8,381,331

12 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	876	13
Cash at bank	96,879	59,488
	97,755	59,501

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	1,636	3,221
Other creditors	(1)	(1)
Accruals	2,630	2,600
	4,265	5,820

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,174 (2020 - £951).

15 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	8,411,535	325,420	(297,240)	8,439,715
Restricted funds	23,477	51,844	(24,435)	50,886
Total funds	8,435,012	377,264	(321,675)	8,490,601
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	8,424,507	304,971	(317,943)	8,411,535
Restricted funds	9,039	27,993	(13,555)	23,477
Total funds	8,433,546	332,964	(331,498)	8,435,012

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	8,397,111	-	8,397,111
Current assets	74,877	22,878	97,755
Current liabilities	(4,265)	-	(4,265)
Total net assets	8,467,723	22,878	8,490,601

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2021

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	8,381,331	-	8,381,331
Current assets	36,024	23,477	59,501
Current liabilities	(5,820)	-	(5,820)
Total net assets	8,411,535	23,477	8,435,012

17 Analysis of net funds

	At 1 January 2021 £	At 31 December 2021 £
Cash at bank and in hand	59,501	59,501
Net debt	59,501	59,501
	At 1 January 2020 £	At 31 December 2020 £
Cash at bank and in hand	37,894	37,894
Net debt	37,894	37,894

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities by fund for the Year Ended 31 December 2021

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	317,527	300,502
Charitable activities	7,490	4,200
Investment income	403	269
Total income	<u>325,420</u>	<u>304,971</u>
Expenditure on:		
Charitable activities	<u>(297,240)</u>	<u>(317,943)</u>
Total expenditure	<u>(297,240)</u>	<u>(317,943)</u>
Net income/(expenditure)	<u>28,180</u>	<u>(12,972)</u>
Net movement in funds	28,180	(12,972)
Reconciliation of funds		
Total funds brought forward	<u>8,411,535</u>	<u>8,424,507</u>
Total funds carried forward	<u>8,439,715</u>	<u>8,411,535</u>

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities by fund for the Year Ended 31 December 2021

	Total Restricted Funds 2021 £	Total Restricted Funds 2020 £
Income and Endowments from:		
Charitable activities	51,844	27,993
Total income	51,844	27,993
Expenditure on:		
Charitable activities	(24,435)	(13,555)
Total expenditure	(24,435)	(13,555)
Net income	27,409	14,438
Net movement in funds	27,409	14,438
Reconciliation of funds		
Total funds brought forward	23,477	9,039
Total funds carried forward	50,886	23,477

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	317,527	300,502
Charitable activities (analysed below)	59,334	32,193
Investment income (analysed below)	403	269
Total income	<u>377,264</u>	<u>332,964</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(321,675)</u>	<u>(331,498)</u>
Total expenditure	<u>(321,675)</u>	<u>(331,498)</u>
Net income	<u>55,589</u>	<u>1,466</u>
Net movement in funds	55,589	1,466
Reconciliation of funds		
Total funds brought forward	<u>8,435,012</u>	<u>8,433,546</u>
Total funds carried forward	<u>8,490,601</u>	<u>8,435,012</u>

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
General Donations	62,893	93,939
Funeral Donations	97,180	60,353
Jummah	90,205	46,858
UK Government grants	45,819	78,062
Annual Membership	21,430	21,290
	<u>317,527</u>	<u>300,502</u>
<i>Charitable activities</i>		
Appeal fund	38,232	-
Islamic books and stationery income	-	200
Radio income	2,770	2,290
Nikkah income	4,720	1,710
Madrasah income	(545)	22,477
Giyarween income	14,157	5,516
	<u>59,334</u>	<u>32,193</u>
<i>Investment income</i>		
Bank interest receivable	403	269
	<u>403</u>	<u>269</u>
<i>Charitable activities</i>		
Islamic Books Radio	(500)	-
Wages and salaries	(9,063)	(10,610)
Wages and salaries	(77,223)	(102,415)
Staff pensions (Defined contribution) - pension scheme 1	(1,174)	(951)
Rent and rates	(4,751)	-
Light, heat and power	(41,648)	(36,437)
Insurance	(6,573)	(6,473)
Giyarween expenses	(10,056)	(2,230)
Repairs and maintenance	(7,267)	(4,216)
Telephone and fax	(1,181)	(1,075)
Security	(107,222)	(112,356)
Computer software and maintenance costs	(83)	-
Printing, postage and stationery	(588)	(546)
Funeral services	(10,953)	(12,828)
Islamic Books Radio	(2,075)	(4,208)
Charitable donations	-	(595)
Sundry expenses	(3,450)	(1,871)
Cleaning	(1,988)	(630)

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 2021 £	Total 2020 £
Service contracts	(5,599)	(7,214)
Motor expenses	(519)	(465)
Accountancy fees	(2,000)	(2,210)
The audit of the charity's annual accounts	(630)	(1,140)
Bank charges	(2,842)	(1,928)
Depreciation of plant and machinery	(1,408)	(1,760)
Depreciation of fixtures and fittings	(681)	(811)
Depreciation of motor vehicles	(19,268)	(14,720)
Depreciation of office equipment	(2,868)	(3,094)
Madrasah Stationery and books	-	(400)
Madrasah sundry expenses	(65)	(315)
	<u>(321,675)</u>	<u>(331,498)</u>

Raza Jamia Masjid and Islamic Centre

Independent Examiner's Report to the trustees of Raza Jamia Masjid and Islamic Centre

I report to the trustees on my examination of the accounts of Raza Jamia Masjid and Islamic Centre for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of Raza Jamia Masjid and Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Masjid and Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Raza Jamia Masjid and Islamic Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Masjid and Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Gavin Butterworth
ICAEW

Butterworth Barlow House
10 Derby Street
Prescot
Merseyside
L34 3LG

11 February 2022

Accounts

Charity registration number: 1171018

Raza Jamia Masjid and Islamic Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2020

**Kingham Accountants Ltd
Kingham House
161 College Street
St Helens
WA10 1TY**

**AYA Accountants
82 Blackburn Road
Accrington
Lancashire
BB5 1LL**

Raza Jamia Masjid and Islamic Centre

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Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 13

Raza Jamia Masjid and Islamic Centre

Reference and Administrative Details

Chairman	Mr Amjid Ali
Trustees	Mr Amjid Ali Mr Purves Ali Dr Jawaid Khan Mr Muhammad Aslam Mr Nazir Hussain
Secretary	Mr Purves Ali
Principal Office	39-41 Lower Antley Street Accrington Lancashire BB5 0BA
Charity Registration Number	1171018
Bankers	Barclays Leicester LE87 2BB
Auditor	Kingham Accountants Ltd Kingham House 161 College Street St Helens WA10 1TY
Accountants	AYA Accountants 82 Blackburn Road Accrington Lancashire BB5 1LL

Raza Jamia Masjid and Islamic Centre

Statement of Trustees' Responsibilities

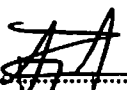
The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the 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:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 17 May 2021 and signed on its behalf by:

.....

Mr Amjid Ali
Chairman and Trustee

Raza Jamia Masjid and Islamic Centre

Independent Examiner's Report to the trustees of Raza Jamia Masjid and Islamic Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 4 to 13.

Respective responsibilities of trustees and examiner

As the charity's trustees of Raza Jamia Masjid and Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Masjid and Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

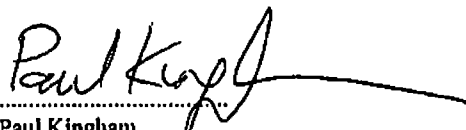
Independent examiner's statement

Since Raza Jamia Masjid and Islamic Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Masjid and Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Kingham
ICAEW

Kingham House
161 College Street
St Helens
WA10 1TY

17 May 2021

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		300,502	-	300,502
Charitable activities		4,200	27,993	32,193
Investment income	4	<u>269</u>	<u>-</u>	<u>269</u>
Total income		<u>304,971</u>	<u>27,993</u>	<u>332,964</u>
Expenditure on:				
Charitable activities		<u>(317,943)</u>	<u>(13,555)</u>	<u>(331,498)</u>
Total expenditure		<u>(317,943)</u>	<u>(13,555)</u>	<u>(331,498)</u>
Net movement in funds		(12,972)	14,438	1,466
Reconciliation of funds				
Total funds brought forward		<u>8,424,507</u>	<u>9,039</u>	<u>8,433,546</u>
Total funds carried forward	13	<u>8,411,535</u>	<u>23,477</u>	<u>8,435,012</u>
		Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies		244,848	-	244,848
Charitable activities		7,965	39,794	47,759
Investment income	4	<u>357</u>	<u>-</u>	<u>357</u>
Total income		<u>253,170</u>	<u>39,794</u>	<u>292,964</u>
Expenditure on:				
Charitable activities		<u>(242,191)</u>	<u>(75,616)</u>	<u>(317,807)</u>
Total expenditure		<u>(242,191)</u>	<u>(75,616)</u>	<u>(317,807)</u>
Net income/(expenditure)		10,979	(35,822)	(24,843)
Gross transfers between funds		<u>8,318,730</u>	<u>(8,318,730)</u>	<u>-</u>
Net movement in funds		8,329,709	(8,354,552)	(24,843)
Reconciliation of funds				
Total funds brought forward		<u>94,798</u>	<u>8,363,591</u>	<u>8,458,389</u>
Total funds carried forward	13	<u>8,424,507</u>	<u>9,039</u>	<u>8,433,546</u>

All of the charity's activities derive from continuing operations during the above two periods.

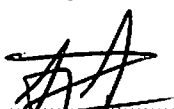
The funds breakdown for 2019 is shown in note 13.

Raza Jamia Masjid and Islamic Centre

(Registration number: 1171018)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	10	8,381,331	8,400,750
Current assets			
Cash at bank and in hand		59,501	37,894
Creditors: Amounts falling due within one year	11	<u>(5,820)</u>	<u>(5,098)</u>
Net current assets		<u>53,681</u>	<u>32,796</u>
Net assets		<u>8,435,012</u>	<u>8,433,546</u>
Funds of the charity:			
Restricted funds		23,477	9,039
Unrestricted income funds			
Unrestricted funds		<u>8,411,535</u>	<u>8,424,507</u>
Total funds	13	<u>8,435,012</u>	<u>8,433,546</u>

The financial statements on pages 4 to 13 were approved by the trustees, and authorised for issue on 17 May 2021 and signed on their behalf by:


.....
Mr Amjid Ali
Chairman and Trustee

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Raza Jamia Masjid and Islamic Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Functional properties are not depreciated. The trustees consider that their estimated residual values will exceed cost given the long period over which they are expected to be held.

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

Asset class	Depreciation method and rate
Plant and Machinery	20% reducing balance
Office Equipment	20% reducing balance
Fixtures and Fittings	20% reducing balance
Motor Vehicles	20% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2020 £	Total 2019 £
Donations and legacies;			
General Donations	93,939	93,939	86,642
Funeral Donations	60,353	60,353	61,530
Jummah	46,858	46,858	79,191
Annual Membership	21,290	21,290	17,485
Grants, including capital grants;			
Government grants	78,062	78,062	-
	<u>300,502</u>	<u>300,502</u>	<u>244,848</u>

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	General £	£	£	£
Student Fees	-	22,477	22,477	21,075
Nikkah/Wedding Income	1,710	-	1,710	1,400
Islamic Books & Radio Income	2,490	-	2,490	6,565
Giyarween	-	5,516	5,516	18,719
	<u>4,200</u>	<u>27,993</u>	<u>32,193</u>	<u>47,759</u>

4 Investment income

	Unrestricted funds	Total 2020	Total 2019
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>269</u>	<u>269</u>	<u>357</u>

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	General £	£	£	£
Staff costs				
Wages and salaries	102,415	10,610	113,025	61,923
Pension costs	951	-	951	1,058
Audit fees				
Audit of the financial statements	1,140	-	1,140	300
Other fees paid to auditors	2,210	-	2,210	2,300
Marketing and publicity	-	-	-	100
Depreciation of plant and machinery	1,760	-	1,760	1,958
Depreciation of fixtures and fittings	811	-	811	1,014
Depreciation of motor vehicles	14,720	-	14,720	18,400
Depreciation of office equipment	3,094	-	3,094	3,868
Events	-	-	-	20
Light, heat and power	36,437	-	36,437	36,025

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2020	2019
	£	£	£	£
Insurance	6,473	-	6,473	6,520
Giyarween expenses	-	2,230	2,230	-
Repairs and maintenance	4,216	-	4,216	6,036
Telephone and fax	1,075	-	1,075	1,631
Security	112,356	-	112,356	112,886
Printing, postage and stationery	546	-	546	325
Funeral services	12,828	-	12,828	5,298
Islamic Books Radio	4,208	-	4,208	-
Charitable donations	-	-	-	8,550
Charitable donations	595	-	595	850
Sundry expenses	1,871	-	1,871	1,913
Cleaning	630	-	630	1,891
Service contracts	7,214	-	7,214	1,617
Motor expenses	465	-	465	2,784
Bank charges	1,928	-	1,928	2,162
Allocated support costs	-	715	715	200
	<u>317,943</u>	<u>13,555</u>	<u>331,498</u>	<u>279,629</u>

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2020	2019
	£	£
Depreciation of fixed assets	<u>20,385</u>	<u>25,240</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2020	2019
	£	£
Staff costs during the year were:		
Wages and salaries	113,025	61,923
Pension costs	951	1,058
	<u>113,976</u>	<u>62,981</u>

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020	2019
	No	No
Employees	<u>10</u>	<u>10</u>

1 (2019 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 January 2020	8,299,791	47,074	115,000	8,461,865
Additions	<u>-</u>	<u>966</u>	<u>-</u>	<u>966</u>
At 31 December 2020	<u>8,299,791</u>	<u>48,040</u>	<u>115,000</u>	<u>8,462,831</u>
Depreciation				
At 1 January 2020	-	19,715	41,400	61,115
Charge for the year	<u>-</u>	<u>5,665</u>	<u>14,720</u>	<u>20,385</u>
At 31 December 2020	<u>-</u>	<u>25,380</u>	<u>56,120</u>	<u>81,500</u>
Net book value				
At 31 December 2020	<u>8,299,791</u>	<u>22,660</u>	<u>58,880</u>	<u>8,381,331</u>
At 31 December 2019	<u>8,299,791</u>	<u>27,359</u>	<u>73,600</u>	<u>8,400,750</u>

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	3,221	2,498
Other creditors	(1)	-
Accruals	<u>2,600</u>	<u>2,600</u>
	<u>5,820</u>	<u>5,098</u>

12 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £951 (2019 - £1,058).

13 Funds

Raza Jamia Masjid and Islamic Centre

Notes to the Financial Statements for the Year Ended 31 December 2020

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	(8,424,507)	(304,971)	317,943	(8,411,535)
Restricted funds	<u>(9,039)</u>	<u>(27,993)</u>	<u>13,555</u>	<u>(23,477)</u>
Total funds	<u>(8,433,546)</u>	<u>(332,964)</u>	<u>331,498</u>	<u>(8,435,012)</u>

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted funds					
General	(94,798)	(253,170)	242,191	(8,318,730)	(8,424,507)
Restricted funds	<u>(8,363,591)</u>	<u>(39,794)</u>	<u>75,616</u>	<u>8,318,730</u>	<u>(9,039)</u>
Total funds	<u>(8,458,389)</u>	<u>(292,964)</u>	<u>317,807</u>	<u>-</u>	<u>(8,433,546)</u>

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	8,381,331	-	8,381,331
Current assets	36,024	23,477	59,501
Current liabilities	<u>(5,820)</u>	<u>-</u>	<u>(5,820)</u>
Total net assets	<u>8,411,535</u>	<u>23,477</u>	<u>8,435,012</u>

15 Analysis of net funds

	At 1 January 2020 £	Cash flow £	At 31 December 2020 £
Cash at bank and in hand	37,894	21,607	59,501
Net debt	<u>37,894</u>	<u>21,607</u>	<u>59,501</u>

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities by fund for the Year Ended 31 December 2020

	Total Unrestricted funds 2020 £	Unrestricted funds 2019 £
Income and Endowments from:		
Donations and legacies	300,502	244,848
Charitable activities	4,200	7,965
Investment income	269	357
Total income	<u>304,971</u>	<u>253,170</u>
Expenditure on:		
Charitable activities	<u>(317,943)</u>	<u>(242,191)</u>
Total expenditure	<u>(317,943)</u>	<u>(242,191)</u>
Net (expenditure)/income	(12,972)	10,979
Gross transfers between funds	<u>-</u>	<u>8,318,730</u>
Net movement in funds	(12,972)	8,329,709
Reconciliation of funds		
Total funds brought forward	<u>8,424,507</u>	<u>94,798</u>
Total funds carried forward	<u>8,411,535</u>	<u>8,424,507</u>

Raza Jamia Masjid and Islamic Centre

Statement of Financial Activities by fund for the Year Ended 31 December 2020

	Total Restricted funds 2020 £	Restricted funds 2019 £
Income and Endowments from:		
Charitable activities	27,993	39,794
Total income	27,993	39,794
Expenditure on:		
Charitable activities	(13,555)	(75,616)
Total expenditure	(13,555)	(75,616)
Net income/(expenditure)	14,438	(35,822)
Gross transfers between funds	-	(8,318,730)
Net movement in funds	14,438	(8,354,552)
Reconciliation of funds		
Total funds brought forward	9,039	8,363,591
Total funds carried forward	23,477	9,039

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	Total 2020 £	Total 2019 £
Income and Endowments from:		
Donations and legacies (analysed below)	300,502	244,848
Charitable activities (analysed below)	32,193	47,759
Investment income (analysed below)	<u>269</u>	<u>357</u>
Total income	<u>332,964</u>	<u>292,964</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(331,498)</u>	<u>(317,807)</u>
Total expenditure	<u>(331,498)</u>	<u>(317,807)</u>
Net income/(expenditure)	<u>1,466</u>	<u>(24,843)</u>
Net movement in funds	1,466	(24,843)
Reconciliation of funds		
Total funds brought forward	<u>8,433,546</u>	<u>8,458,389</u>
Total funds carried forward	<u><u>8,435,012</u></u>	<u><u>8,433,546</u></u>

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	Total 2020 £	Total 2019 £
<i>Donations and legacies</i>		
General Donations	93,939	86,642
Funeral Donations	60,353	61,530
Jummah	46,858	79,191
UK Government grants	78,062	-
Annual Membership	21,290	17,485
	<u>300,502</u>	<u>244,848</u>
<i>Charitable activities</i>		
Islamic books and stationery income	200	680
Radio income	2,290	5,885
Nikkah income	1,710	1,400
Madrasah income	22,477	21,075
Giyarween income	5,516	18,719
	<u>32,193</u>	<u>47,759</u>
<i>Investment income</i>		
Bank interest receivable	269	357
	<u>269</u>	<u>357</u>
<i>Charitable activities</i>		
Giyarween expenses	-	(15,475)
Islamic Books Radio	-	(7,365)
Madrasah Stationery and books	-	(14,138)
Madrasah sundry expenses	-	(1,200)
Wages and salaries	(10,610)	(28,888)
Wages and salaries	(102,415)	(33,035)
Staff pensions (Defined contribution) - pension scheme 1	(951)	(1,058)
Events	-	(20)
Light, heat and power	(36,437)	(36,025)
Insurance	(6,473)	(6,520)
Giyarween expenses	(2,230)	-
Repairs and maintenance	(4,216)	(6,036)
Telephone and fax	(1,075)	(1,631)
Security	(112,356)	(112,886)
Printing, postage and stationery	(546)	(325)
Funeral services	(12,828)	(5,298)
Islamic Books Radio	(4,208)	-
Charitable donations	-	(8,550)
Charitable donations	(595)	(850)
Sundry expenses	(1,871)	(1,913)

Raza Jamia Masjid and Islamic Centre

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	Total 2020 £	Total 2019 £
Cleaning	(630)	(1,891)
Service contracts	(7,214)	(1,617)
Motor expenses	(465)	(2,784)
Advertising	-	(100)
Accountancy fees	(2,210)	(2,300)
The audit of the charity's annual accounts	(1,140)	(300)
Bank charges	(1,928)	(2,162)
Depreciation of plant and machinery	(1,760)	(1,958)
Depreciation of fixtures and fittings	(811)	(1,014)
Depreciation of motor vehicles	(14,720)	(18,400)
Depreciation of office equipment	(3,094)	(3,868)
Teaching costs	-	(200)
Madrasah Stationery and books	(400)	-
Madrasah sundry expenses	(315)	-
	<u>(331,498)</u>	<u>(317,807)</u>