

# **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 6<sup>th</sup> 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 19<sup>th</sup> 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 5<sup>th</sup> 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**

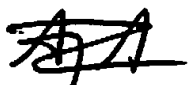
The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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  
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 £
<b>Income and Endowments from:</b>				
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
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
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 £
<b>Income and Endowments from:</b>				
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
<b>Expenditure on:</b>				
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
<b>Reconciliation of funds</b>				
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.

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

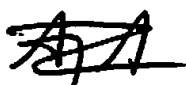
# Raza Jamia Masjid and Islamic Centre

(Registration number: 1171018)

## Balance Sheet as at 31 December 2021

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
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**

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

## **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
<b>Total for 2021</b>	<b>7,490</b>	<b>51,844</b>	<b>59,334</b>
<b>Total for 2020</b>	<b>4,200</b>	<b>27,993</b>	<b>32,193</b>

#### 4 Investment income

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

#### 5 Expenditure on charitable activities

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

## **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:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

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

	<b>2021</b>	<b>2020</b>
	<b>No</b>	<b>No</b>
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 £
<b>Cost</b>				
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
<b>Depreciation</b>				
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
<b>Net book value</b>				
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 £
<b>Unrestricted funds</b>				
General	8,411,535	325,420	(297,240)	8,439,715
<b>Restricted funds</b>	23,477	51,844	(24,435)	50,886
<b>Total funds</b>	8,435,012	377,264	(321,675)	8,490,601
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General	8,424,507	304,971	(317,943)	8,411,535
<b>Restricted funds</b>	9,039	27,993	(13,555)	23,477
<b>Total funds</b>	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)
<b>Total net assets</b>	<b>8,467,723</b>	<b>22,878</b>	<b>8,490,601</b>

## 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 £
<b>Income and Endowments from:</b>		
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>
<b>Expenditure on:</b>		
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)
<b>Reconciliation of funds</b>		
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 £
<b>Income and Endowments from:</b>		
Charitable activities	51,844	27,993
Total income	51,844	27,993
<b>Expenditure on:</b>		
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
<b>Reconciliation of funds</b>		
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 £
<b>Income and Endowments from:</b>		
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>
<b>Expenditure on:</b>		
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
<b>Reconciliation of funds</b>		
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 £
<b><i>Donations and legacies</i></b>		
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>
<b><i>Charitable activities</i></b>		
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>
<b><i>Investment income</i></b>		
Bank interest receivable	403	269
	<u>403</u>	<u>269</u>
<b><i>Charitable activities</i></b>		
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)

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 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)
	(321,675)	(331,498)

## **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