KANZ UL IMAN CENTRAL JAMI'A MOSQUE

England & Wales · Charity number 1171255

Details

Other names	KANZ UL IMAN MASJID TIPTON
Status	Registered
Legal form	Other
Registered	2017-01-23
Register	View on the Charity Commission register

Contact

Address	41 Victoria Road Tipton DY4 8SW
Phone	01215207869
Email	kanzuliman@hotmail.co.uk
Website	https://www.facebook.com/kanzuliman.mosque

Activities

Objects: 1. TO ADVANCE THE RELIGION OF ISLAM, BY MEANS OF, BUT NOT EXCLUSIVELY, PROMOTING THE TEACHINGS AND TENETS OF ISLAM, PROVISION OF FACILITIES FOR WORSHIP AND PROVISION OF FACILITIES FOR ISLAMIC EDUCATION, IN ACCORDANCE WITH THE TEACHINGS OF THE QUR'AN AND THE SUNNAH OF THE PROPHET MUHAMMAD (PBUH) AS DEFINED AND INTERPRETED BY THE CLASSICAL ISLAMIC ORTHODOXY, THE MAJORITY OF MUSLIMS FOR THE MAJORITY OF HISTORY - THE AHLE SUNNAH WAL JAMAA-AH AS ENSHRINED, ADHERED AND PROMOTED BY THE HANAFI-BARELWI SCHOOL OF THOUGHT OF THE ASIAN SUBCONTINENT.2. TO ADVANCE EDUCATION BY MEANS OF, BUT NOT EXCLUSIVELY THROUGH THE SUPPORT OF MAINSTREAM EDUCATION BY THE PROVISION OF SUPPLEMENTARY EDUCATION, AND FACILITATING BASIC LITERACY AND SKILLS DEVELOPMENT. 3. THE PREVENTION AND RELIEF OF POVERTY AND SICKNESS ANYWHERE IN THE WORLD AND IN PARTICULAR AMONGST THOSE AFFECTED BY NATURAL DISASTERS, WARS, CONFLICTS, FINANCIAL HARDSHIP AND OTHER HUMANITARIAN EMERGENCIES.4. THE PROMOTION OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY: (A) EDUCATING THE PUBLIC IN DIFFERENT RELIGIOUS BELIEFS INCLUDING AN AWARENESS OF THEIR DISTINCTIVE FEATURES AND THEIR COMMON GROUND TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT FAITHS; (B) PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS.

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Activities: Kanzul Iman Mosque provide worship and education facilities to the communities of Tipton, Sandwell and The Black Country. Our premises are also available and utilised for any community related requirement.Focus in 2018 was on education and obtaining planning approval for an extension to the mosque. 2019 will see the extension project started, as well as the introduction of adult classes.

Classification

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

Geography

- Sandwell

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£78,625	£61,434	-	-
2023-12-31	£95,501	£51,818	-	-
2022-12-31	£93,973	£35,267	-	-
2021-12-31	£109,107	£37,798	-	-
2020-12-31	£85,492	£35,785	-	-

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Trustees

Name	Role	Appointed
AMIR ZAMAN		2014-02-09
Abdul Sattar		2014-02-09
Ghulam Nabi		2026-03-29
HABIB KHAN		2016-02-01
MOHAMMED ASHRAF		2014-02-19
MOHAMMED SHAHBAN		2014-02-09
Majid Hussain		2026-03-29
Mohammed Sharaz		2026-03-29
Tariq Karim		2024-09-13

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KANZ UL IMAN CENTRAL JAMI'A MOSQUE

England & Wales - Charity number 1171255

Accounts

Charity registration number 1171255

KANZ-UL-IMAN JAMIA MOSQUE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

KANZ-UL-IMAN JAMIA MOSQUE

LEGAL AND ADMINISTRATIVE INFORMATION

Chairman	Haji Mushtaq Hussain
Secretary	Haji Abdul Sattar
Charity number	1171255
Principal address	Binfield Street Tipton DY4 8LS
Independent examiner	Kaiser Nouman Nathan LLP 57 Alfred Street Sparkbrook Birmingham B12 8JP
Bankers	HSBC Dudley West Midlands

KANZ-UL-IMAN JAMIA MOSQUE

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KANZ-UL-IMAN JAMIA MOSQUE

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Kanz-Ul-Iman Jamia Mosque's [governing document], the 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 2019).

Objectives and activities

Kanz-Ul-Iman Jamia Mosque is a Charity Organisation. It is registered with the Charity Commissions (No. 1171255) and constituted by Deed of Trust.

The Charity is administered by a Trust Committee.

The principal object of the Charity is to provide a Place of Worship, Religious Teachings and Education Centre for the benefit of the local community.

Policies are in place for recruitment, anti-bullying and safeguarding but not regulated by any other organisation and no serious incident reported or needed.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Kanz-Ul-Iman Jamia Mosque should undertake.

For activities this year, we have managed one car wash and we also held an Eid Mela.

We are currently researching into community-based projects to run from the church we purchased last year. We are conscience of the fact that an ever-growing community has needs that require addressing which hopefully we will be able to. Our education system is making good progress. We have a large number of students, some of them have come from the surrounding areas which is encouraging, over the coming year we will be reviewing our curriculum and introducing additional textbooks.

Achievements and performance

Financial review

It is the policy of the Kanz-Ul-Iman Jamia Mosque that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month’s expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Kanz-Ul-Iman Jamia Mosque’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Kanz-Ul-Iman Jamia Mosque is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Haji Mushtaq Hussain
Haji Amir Zaman
Haji Abdul Sattar
Haji Muhammed Shahban
Muhammed Younis
Mohammed Ashraf
Haji Allah Ditta
Habib Khan
Mohammed Siddique

Muhammed Maqbool
Mohammad Azam
Haji Karam Hussain
Haji Mohammed Sardar
Haji Abdul Khaliq
Haji Mohammed Yasin
Tariq Karim

Status
Kanz-Ul-Iman Jamia Mosque is a Registered Charity.

The Trustees report was approved by the Board of Trustees.

Haji Abdul Sattar
(Secretary)

Dated: 08 October 2025

KANZ-UL-IMAN JAMIA MOSQUE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KANZ-UL-IMAN JAMIA MOSQUE

We report to the Trustees on our examination of the financial statements of Kanz-Ul-Iman Jamia Mosque (the Kanz-Ul-Iman Jamia Mosque) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Kanz-Ul-Iman Jamia Mosque you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the Kanz-Ul-Iman Jamia Mosque's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination, we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1 accounting records were not kept in respect of the Kanz-Ul-Iman Jamia Mosque as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable 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.

We 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 financial statements to be reached.



Nouman Shahzad
for and behalf of
Kaiser Nouman Nathan LLP
57 Alfred Street
Sparkbrook
Birmingham
B12 8JP

Dated: 08 October 2025

KANZ-UL-IMAN JAMIA MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Income from:			
Charitable activities	**3**	78,625	95,501
Expenditure on:			
Charitable activities	**4**	61,434	51,818
Net income for the year/ Net movement in funds		17,191	43,683
Fund balances at 1 January 2024		461,617	417,934
Fund balances at 31 December 2024		478,808	461,617

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KANZ-UL-IMAN JAMIA MOSQUE

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	**8**		2,368,192		2,228,083
Current assets					
Cash at bank and in hand		17,492		143,254	
Creditors: amounts falling due within one year	**9**	(2,046)		(4,890)	
Net current assets			15,446		138,364
Total assets less current liabilities			2,383,638		2,366,447
Net assets excluding pension liability			2,383,638		2,366,447
The funds of the Kanz-Ul-Iman Jamia Mosque					
Unrestricted funds			2,383,638		2,366,447
			2,383,638		2,366,447

The financial statements were approved by the Trustees on 08 October 2025

Haji Abdul Sattar

1 Accounting policies

Charity information

Kanz-Ul-Iman Jamia Mosque is a registered charity (Charity number: 1171255).

1.1 Accounting convention

The financial statements have been prepared in accordance with the Kanz-Ul-Iman Jamia Mosque's governing document, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 2019). The Kanz-Ul-Iman Jamia Mosque is a Public Benefit Entity as defined by FRS 102.

The Kanz-Ul-Iman Jamia Mosque has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Kanz-Ul-Iman Jamia Mosque. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Kanz-Ul-Iman Jamia Mosque has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Kanz-Ul-Iman Jamia Mosque is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Kanz-Ul-Iman Jamia Mosque has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is included in the financial statements on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% on written down value
Fixtures and fittings	25% on written down value
Car Park	0% on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Kanz-Ul-Iman Jamia Mosque reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Kanz-Ul-Iman Jamia Mosque's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Kanz-Ul-Iman Jamia Mosque is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Kanz-Ul-Iman Jamia Mosque's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2024	2023
	£	£
Donations	78,625	95,501

4 Charitable activities

	2024	2023
	£	£
Staff costs	27,164	22,406
Grant payment	-	-
Depreciation	3,509	2,924
Bank charges	360	425
Sundry expenses	-	1,297
Water	977	485
Light & heat	11,458	3,489
Printing, postage & stationery	480	472
Telephone	895	882
Repairs & maintenance	8,839	2,411
Cleaning	223	142
Insurance	3,760	2,860
Legal fee	-	202
Other Professional fees	2,509	12,244
Accountants fees	1,260	1,380
	61,434	51,818

5 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	3,509	2,924

6 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	3	2

Employment costs	2024	2023
	£	£
Wages and salaries	27,164	22,555
Pension costs	-	49
	27,164	22,604

6 Employees **(Continued)**

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Car Park	Total
	£	£	£	£
Cost				
At 1 January 2024	2,058,066	23,567	155,980	2,237,613
Additions	143,618	-	-	143,618
At 31 December 2024	2,201,684	23,567	155,980	2,381,231
Depreciation and impairment				
At 1 January 2024	-	9,530	-	9,530
Depreciation charged in the year	-	3,509	-	3,509
At 31 December 2024	-	13,039	-	13,039
Carrying amount				
At 31 December 2024	2,201,684	10,528	155,980	2,368,192
At 31 December 2023	2,058,066	14,037	155,980	2,228,083

The estimated market value of the freehold property is estimated by the Management Committee to be in excess of £2,000,000. The additions to the fixed assets include expenditure such as building costs, labour costs and legal & professional fees relating to the mosque extension.

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	246	122
Trade creditors	900	-
Other creditors	-	3,868
Accruals and deferred income	900	900
	2,046	4,890

10 Retirement benefit schemes

	2024	2023
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	-	49

The Kanz-Ul-Iman Jamia Mosque operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Kanz-Ul-Iman Jamia Mosque in an independently administered fund.

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	2,366,447	78,625	(61,434)	2,383,638

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	2,322,764	95,501	(51,818)	2,366,447

12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

KANZ UL IMAN CENTRAL JAMI'A MOSQUE

England & Wales - Charity number 1171255

Accounts

Charity registration number 1171255

KANZ-UL-IMAN JAMIA MOSQUE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

KANZ-UL-IMAN JAMIA MOSQUE

LEGAL AND ADMINISTRATIVE INFORMATION

Chairman	Haji Mushtaq Hussain
Secretary	Haji Abdul Sattar
Charity number	1171255
Principal address	Binfield Street Tipton DY4 8LS
Independent examiner	Kaiser Nouman Nathan LLP 57 Alfred Street Sparkbrook Birmingham B12 8JP
Bankers	HSBC Dudley West Midlands

KANZ-UL-IMAN JAMIA MOSQUE

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KANZ-UL-IMAN JAMIA MOSQUE

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Kanz-Ul-Iman Jamia Mosque's [governing document], the 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 2019).

Objectives and activities

Kanz-Ul-Iman Jamia Mosque is a Charity Organisation. It is registered with the Charity Commissions (No. 1171255) and constituted by Deed of Trust.

The Charity is administered by a Trust Committee.

The principal object of the Charity is to provide a Place of Worship, Religious Teachings and Education Centre for the benefit of the local community.

Policies are in place for recruitment, anti-bullying and safeguarding but not regulated by any other organisation and no serious incident reported or needed.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Kanz-Ul-Iman Jamia Mosque should undertake.

In terms of activities, we were only able to organize one car wash this year and have not been able to continue with the Fiqh classes or similar programs. However, we are making steady progress in improving the children's education.

A significant achievement is the recent purchase of the church adjacent to our property, with plans to take possession by mid-October 2024. Our intention is to rent out the property to generate income, which means the extension project will be on hold until we can further strengthen our financial position. Moving forward, our focus will return to education, with plans to reintroduce a Fiqh class.

Achievements and performance

Financial review

It is the policy of the Kanz-Ul-Iman Jamia Mosque that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Kanz-Ul-Iman Jamia Mosque's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Kanz-Ul-Iman Jamia Mosque is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Haji Mushtaq Hussain
Haji Amir Zaman
Haji Abdul Sattar
Haji Muhammed Shahban
Muhammed Younis
Mohammed Ashraf
Haji Allah Ditta
Haji Mohammed Arshad
Habib Khan

Mohammed Siddique
Muhammad Maqbool
Mohammed Azam
Muhammed Shehzad
Haji Karam Hussain
Haji Mohammed Sardar
Haji Abdul Khaliq
Haji Mohammed Yasin
Tariq Karim

Status
Kanz-Ul-Iman Jamia Mosque is a Registered Charity.

The Trustees report was approved by the Board of Trustees.

Haji Abdul Sattar
(Secretary)

Dated: 16 October 2024

KANZ-UL-IMAN JAMIA MOSQUE

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF KANZ-UL-IMAN JAMIA MOSQUE

We report to the Trustees on our examination of the financial statements of Kanz-Ul-Iman Jamia Mosque (the Kanz-Ul-Iman Jamia Mosque) for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Kanz-Ul-Iman Jamia Mosque you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the Kanz-Ul-Iman Jamia Mosque's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination, we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1 accounting records were not kept in respect of the Kanz-Ul-Iman Jamia Mosque as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable 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.

We 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 financial statements to be reached.

Kaiser Nouman Nathan LLP
57 Alfred Street
Sparkbrook
Birmingham
B12 8JP

Dated: 16 October 2024

KANZ-UL-IMAN JAMIA MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2022 £
Income from:			
Charitable activities	3	95,501	93,973
Expenditure on:			
Charitable activities	4	51,818	35,267
Net income for the year/ Net movement in funds		43,683	58,706
Fund balances at 1 January 2023		417,934	359,228
Fund balances at 31 December 2023		461,617	417,934

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KANZ-UL-IMAN JAMIA MOSQUE

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	8		2,228,083		2,181,246
Current assets					
Cash at bank and in hand		143,254		218,945	
Creditors: amounts falling due within one year	9	(4,890)		(77,427)	
Net current assets			138,364		141,518
Total assets less current liabilities			2,366,447		2,322,764
Net assets excluding pension liability			2,366,447		2,322,764
The funds of the Kanz-Ul-Iman Jamia Mosque					
Unrestricted funds			2,366,447		2,322,764
			2,366,447		2,322,764

The financial statements were approved by the Trustees on 16 October 2024

Haji Abdul Sattar

1 Accounting policies

Charity information

Kanz-Ul-Iman Jamia Mosque is a registered charity (Charity number: 1171255).

1.1 Accounting convention

The financial statements have been prepared in accordance with the Kanz-Ul-Iman Jamia Mosque's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The Kanz-Ul-Iman Jamia Mosque is a Public Benefit Entity as defined by FRS 102.

The Kanz-Ul-Iman Jamia Mosque has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Kanz-Ul-Iman Jamia Mosque. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Kanz-Ul-Iman Jamia Mosque has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Kanz-Ul-Iman Jamia Mosque is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Kanz-Ul-Iman Jamia Mosque has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is included in the financial statements on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% on written down value
Fixtures and fittings	25% on written down value
Car Park	0% on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Kanz-Ul-Iman Jamia Mosque reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Kanz-Ul-Iman Jamia Mosque's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Kanz-Ul-Iman Jamia Mosque is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Kanz-Ul-Iman Jamia Mosque's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2023	2022
	£	£
Donations	95,501	93,973

4 Charitable activities

	2023 £	2022 £
Staff costs	22,604	19,790
Grant payment	-	1,814
Depreciation	2,924	1,490
Bank charges	425	486
Sundry expenses	1,297	86
Water	485	922
Light & heat	3,489	3,346
Printing, postage & stationery	472	303
Telephone	882	599
Repairs & maintenance	2,411	1,193
Cleaning	142	176
Insurance	2,860	2,552
Legal fee	202	1,280
Other Professional fees	12,244	-
Accountants fees	1,380	1,230
	51,818	35,267

5 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	2,924	1,490

6 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	2	2

Employment costs	2023 £	2022 £
Wages and salaries	22,555	19,790
Pension costs	49	-
	22,604	19,790

6 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

8 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Car Park	Total
	£	£	£	£
Cost				
At 1 January 2023	2,020,795	11,077	155,980	2,187,852
Additions	37,271	12,490	-	49,761
At 31 December 2023	2,058,066	23,567	155,980	2,237,613
Depreciation and impairment				
At 1 January 2023	-	6,606	-	6,606
Depreciation charged in the year	-	2,924	-	2,924
At 31 December 2023	-	9,530	-	9,530
Carrying amount				
At 31 December 2023	2,058,066	14,037	155,980	2,228,083
At 31 December 2022	2,020,795	4,471	155,980	2,181,246

The estimated market value of the freehold property is estimated by the Management Committee to be in excess of £2,000,000. The additions to the fixed assets include expenditure such as building costs, labour costs and legal & professional fees relating to the mosque extension.

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	122	332
Trade creditors	-	74,145
Other creditors	3,868	2,050
Accruals and deferred income	900	900
	4,890	77,427

10 Retirement benefit schemes

	2023	2022
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	49	-

The Kanz-Ul-Iman Jamia Mosque operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Kanz-Ul-Iman Jamia Mosque in an independently administered fund.

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	2,322,764	95,501	(51,818)	2,366,447

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	2,264,058	93,973	(35,267)	2,322,764

12 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

KANZ UL IMAN CENTRAL JAMI'A MOSQUE

England & Wales - Charity number 1171255

Accounts

Charity registration number 1171255

KANZ-UL-IMAN JAMIA MOSQUE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

KANZ-UL-IMAN JAMIA MOSQUE

LEGAL AND ADMINISTRATIVE INFORMATION

Chairman	Haji Mushtaq Hussain
Secretary	Haji Abdul Sattar
Charity number	1171255
Principal address	Binfield Street Tipton DY4 8LS
Independent examiner	Kaiser Nouman Nathan LLP 57 Alfred Street Sparkbrook Birmingham B12 8JP
Bankers	HSBC Dudley West Midlands

KANZ-UL-IMAN JAMIA MOSQUE

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KANZ-UL-IMAN JAMIA MOSQUE

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Kanz-Ul-Iman Jamia Mosque's [governing document], the 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 2019).

Objectives and activities

Kanz-Ul-Iman Jamia Mosque is a Charity Organisation. It is registered with the Charity Commissions (No. 1171255) and constituted by Deed of Trust.

The Charity is administered by a Trust Committee.

The principal object of the Charity is to provide a Place of Worship, Religious Teachings and Education Centre for the benefit of the local community.

Policies are in place for recruitment, anti-bullying and safeguarding but not regulated by any other organisation and no serious incident reported or needed.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Kanz-Ul-Iman Jamia Mosque should undertake. We have added a trustee to the team. Mr Tarik Karim who will be helping us with our policies.

On a charity basis, we managed to hold a car wash earlier this year to raise funds for the people affected by the earthquake in Turkiye. On an education basis, we have recruited two teachers to improve our standard of education, fiqh classes for both mature males and females have been introduced on the weekends. Objectives are to complete the watertight extension and windows should be completed by the end of November 2023, then we can start on the interior of the mosque.

Achievements and performance

Financial review

It is the policy of the Kanz-Ul-Iman Jamia Mosque that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Kanz-Ul-Iman Jamia Mosque's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Kanz-Ul-Iman Jamia Mosque is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Haji Mushtaq Hussain
Haji Amir Zaman
Haji Abdul Sattar
Haji Muhammed Shahban
Muhammed Younis
Mohammed Ashraf
Haji Allah Ditta
Haji Mohammed Arshad
Habib Khan
Mohammed Siddique
Muhammad Maqbool
Mohammed Azam

Muhammed Shehzad
Haji Karam Hussain
Haji Mohammed Sardar
Haji Abdul Khaliq
Haji Mohammed Yasin
Tarik Karim

Status
Kanz-Ul-Iman Jamia Mosque is a Registered Charity.

The Trustees report was approved by the Board of Trustees.

A Sattar

Haji Abdul Sattar
(Secretary)

Dated: 18 October 2023

KANZ-UL-IMAN JAMIA MOSQUE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KANZ-UL-IMAN JAMIA MOSQUE

We report to the Trustees on our examination of the financial statements of Kanz-Ul-Iman Jamia Mosque (the Kanz-Ul-Iman Jamia Mosque) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Kanz-Ul-Iman Jamia Mosque you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the Kanz-Ul-Iman Jamia Mosque's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination, we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1 accounting records were not kept in respect of the Kanz-Ul-Iman Jamia Mosque as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable 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.

We 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 financial statements to be reached.

Kaiser Nouman Nathan LLP
57 Alfred Street
Sparkbrook
Birmingham
B12 8JP

Dated: 18 October 2023

KANZ-UL-IMAN JAMIA MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
Income from:			
Charitable activities	3	93,973	109,107
Expenditure on:			
Charitable activities	4	35,267	37,798
Net income for the year/ Net movement in funds		58,706	71,309
Fund balances at 1 January 2022		162,790	141,482
Prior years adjustment		196,438	-
Fund balances at 31 December 2022		417,934	162,790

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

KANZ-UL-IMAN JAMIA MOSQUE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	8		2,181,246		2,054,998
Current assets					
Cash at bank and in hand		218,945		210,117	
Creditors: amounts falling due within one year	9	(77,427)		(1,057)	
Net current assets			141,518		209,060
Total assets less current liabilities			2,322,764		2,264,058
Income funds					
Unrestricted funds			2,322,764		2,264,058
			2,322,764		2,264,058

The financial statements were approved by the Trustees on 18 October 2023

A Sattar

Haji Abdul Sattar
Trustee

1 Accounting policies

Charity information

Kanz-Ul-Iman Jamia Mosque is a registered charity (Charity number: 1171255).

1.1 Accounting convention

The financial statements have been prepared in accordance with the Kanz-Ul-Iman Jamia Mosque's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The Kanz-Ul-Iman Jamia Mosque is a Public Benefit Entity as defined by FRS 102.

The Kanz-Ul-Iman Jamia Mosque has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Kanz-Ul-Iman Jamia Mosque. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Kanz-Ul-Iman Jamia Mosque has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Kanz-Ul-Iman Jamia Mosque is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Kanz-Ul-Iman Jamia Mosque has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is included in the financial statements on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% on written down value
Fixtures and fittings	25% on written down value
Car Park	0% on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Kanz-Ul-Iman Jamia Mosque reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Kanz-Ul-Iman Jamia Mosque's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Kanz-Ul-Iman Jamia Mosque is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Kanz-Ul-Iman Jamia Mosque's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2022	2021
	£	£
Donations	93,973	102,629
HMRC Grant	-	6,478
	93,973	109,107

4 Charitable activities

	2022 £	2021 £
Staff costs	19,790	19,406
Grant payment	1,814	-
Depreciation	1,490	789
Bank charges	486	-
Sundry expenses	86	-
Water	922	273
Light & heat	3,346	6,763
Printing, postage & stationery	303	472
Telephone	599	554
Repairs & maintenance	1,193	814
Cleaning	176	107
Insurance	2,552	2,580
Accountants fees	1,230	1,200
Legal fee	1,280	4,840
	35,267	37,798
	35,267	37,798

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Kanz-Ul-Iman Jamia Mosque during the year.

6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	2	3

Employment costs	2022 £	2021 £
Wages and salaries	19,790	19,406

There were no employees whose annual remuneration was more than £60,000.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Car Park	Total
	£	£	£	£
Cost				
At 1 January 2022	1,896,650	7,484	155,980	2,060,114
Additions	124,145	3,593	-	127,738
At 31 December 2022	2,020,795	11,077	155,980	2,187,852
Depreciation and impairment				
At 1 January 2022	-	5,116	-	5,116
Depreciation charged in the year	-	1,490	-	1,490
At 31 December 2022	-	6,606	-	6,606
Carrying amount				
At 31 December 2022	2,020,795	4,471	155,980	2,181,246
At 31 December 2021	1,896,650	2,368	155,980	2,054,998

The estimated market value of the freehold property is estimated by the Management Committee to be in excess of £1,800,000. The additions to the fixed assets include expenditure such as building costs, labour costs and legal & professional fees relating to the mosque extension.

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	332	-
Trade creditors	74,145	-
Other creditors	2,050	337
Accruals and deferred income	900	720
	77,427	1,057

10 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

KANZ UL IMAN CENTRAL JAMI'A MOSQUE

England & Wales - Charity number 1171255

Accounts

Charity registration number 1171255

KANZ-UL-IMAN JAMIA MOSQUE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

KANZ-UL-IMAN JAMIA MOSQUE

LEGAL AND ADMINISTRATIVE INFORMATION

Chairman	Haji Mushtaq Hussain
Secretary	Haji Abdul Sattar
Charity number	1171255
Principal address	Binfield Street Tipton DY4 8LS
Independent examiner	Nouman Shahzad, FCCA 57 Alfred Street Sparkbrook Birmingham B12 8JP
Bankers	HSBC Dudley West Midlands

KANZ-UL-IMAN JAMIA MOSQUE

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KANZ-UL-IMAN JAMIA MOSQUE

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Kanz-Ul-Iman Jamia Mosque's [governing document], the 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 2019).

Objectives and activities

Kanz-Ul-Iman Jamia Mosque is a Charity Organisation. It is registered with the Charity Commissions (No. 1171255) and constituted by Deed of Trust.

The Charity is administered by a Trust Committee.

The principal object of the Charity is to provide a Place of Worship, Religious Teachings and Education Centre for the benefit of the local community.

Policies are in place for recruitment, anti-bullying and safeguarding but not regulated by any other organisation and no serious incident reported or needed.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Kanz-Ul-Iman Jamia Mosque should undertake.

As regarding activities all the brickwork has been completed on our extension, we have introduced and held two car washes and taken out our students on an outing during the summer holiday break from school.

Objectives are to get the new extension watertight and to begin work on the interior, introduce weekend education classes, we are looking to recruit a teacher who will be tasked with improving the standard of education at the mosque. We also intend to put in a claim for Gift Aid."

Achievements and performance

Financial review

It is the policy of the Kanz-Ul-Iman Jamia Mosque that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Kanz-Ul-Iman Jamia Mosque's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Kanz-Ul-Iman Jamia Mosque is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Haji Mushtaq Hussain
Haji Amir Zaman
Haji Abdul Sattar
Haji Muhammed Shahban
Muhammed Javed (Deceased 14 October 2021)
Muhammed Younis
Mohammed Ashraf
Haji Allah Ditta
Haji Mohammed Arshad
Habib Khan
Mohammed Siddique
Muhammad Maqbool
Mohammed Azam

Muhammed Shehzad
Haji Karam Hussain
Haji Mohammed Sardar
Haji Abdul Khaliq
Haji Mohammed Yasin

Status
Kanz-Ul-Iman Jamia Mosque is a Registered Charity.

The Trustees report was approved by the Board of Trustees.

A Sattar

Haji Abdul Sattar
(Secretary)

Dated: 3 November 2022

KANZ-UL-IMAN JAMIA MOSQUE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KANZ-UL-IMAN JAMIA MOSQUE

We report to the Trustees on our examination of the financial statements of Kanz-Ul-Iman Jamia Mosque (the Kanz-Ul-Iman Jamia Mosque) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Kanz-Ul-Iman Jamia Mosque you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the Kanz-Ul-Iman Jamia Mosque's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination, we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1 accounting records were not kept in respect of the Kanz-Ul-Iman Jamia Mosque as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable 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.

We 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 financial statements to be reached.

Nouman Shahzad, FCCA
57 Alfred Street
Sparkbrook
Birmingham
B12 8JP

Dated: 3 November 2022

KANZ-UL-IMAN JAMIA MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
Income from:			
Charitable activities	3	109,107	85,492
Expenditure on:			
Charitable activities	4	37,798	35,785
Net income for the year/ Net movement in funds		71,309	49,707
Fund balances at 1 January 2021		162,790	141,482
Fund balances at 31 December 2021		238,102	162,790

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

KANZ-UL-IMAN JAMIA MOSQUE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	7		2,054,998		1,988,238
Current assets					
Cash at bank and in hand		210,117		206,150	
Creditors: amounts falling due within one year	8	(1,057)		(1,639)	
Net current assets			209,060		204,511
Total assets less current liabilities			2,264,058		2,192,749
Income funds					
Unrestricted funds			2,264,058		2,192,749
			2,264,058		2,192,749

The financial statements were approved by the Trustees on 3 November 2022

Haji Abdul Sattar
Trustee

1 Accounting policies

Charity information

Kanz-Ul-Iman Jamia Mosque is a registered charity (Charity number: 1171255).

1.1 Accounting convention

The financial statements have been prepared in accordance with the Kanz-Ul-Iman Jamia Mosque's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The Kanz-Ul-Iman Jamia Mosque is a Public Benefit Entity as defined by FRS 102.

The Kanz-Ul-Iman Jamia Mosque has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Kanz-Ul-Iman Jamia Mosque. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Kanz-Ul-Iman Jamia Mosque has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Kanz-Ul-Iman Jamia Mosque is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Kanz-Ul-Iman Jamia Mosque has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is included in the financial statements on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% on written down value
Fixtures and fittings	25% on written down value
Car Park	0% on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Kanz-Ul-Iman Jamia Mosque reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Kanz-Ul-Iman Jamia Mosque's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Kanz-Ul-Iman Jamia Mosque is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Kanz-Ul-Iman Jamia Mosque's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2021	2020
	£	£
Donations	102,629	74,825
HMRC Grant	6,478	10,667
	109,107	85,492

4 Charitable activities

	2021	2020
	£	£
Staff costs	19,406	22,335
Depreciation	789	1,053
Water	273	1,198
Sundry	-	27
Light & heat	6,763	3,335
Printing, postage & stationery	473	271
Telephone	554	534
Repairs & maintenance	814	2,181
Cleaning	107	183
Insurance	2,580	2,651
Other expenses	-	14
Accountants fees	1,200	2,004
Legal fee	4,840	-
	37,798	35,785
	37,798	35,785

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Kanz-Ul-Iman Jamia Mosque during the year.

6 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
	3	3

Employment costs	2021	2020
	£	£
Wages and salaries	19,406	22,335

There were no employees whose annual remuneration was more than £60,000.

7 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Car Park	Total
	£	£	£	£
Cost				
At 1 January 2021	1,829,100	7,484	155,980	1,992,564
Additions	67,550	-	-	67,550
At 31 December 2021	1,896,650	7,484	155,980	2,060,114
Depreciation and impairment				
At 1 January 2021	-	4,326	-	4,326
Depreciation charged in the year	-	790	-	790
At 31 December 2021	-	5,116	-	5,116
Carrying amount				
At 31 December 2021	1,896,650	2,368	155,980	2,054,998
At 31 December 2020	1,829,100	3,158	155,980	1,988,238

The estimated market value of the freehold property is estimated by the Management Committee to be in excess of £1,600,000. The additions to the fixed assets include expenditure such as building costs, labour costs and legal & professional fees relating to the mosque extension.

8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	337	949
Accruals and deferred income	720	690
	1,057	1,639

9 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

KANZ UL IMAN CENTRAL JAMI'A MOSQUE

England & Wales - Charity number 1171255

Accounts

Charity Registration No. 1171255

KANZ-UL-IMAN JAMIA MOSQUE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

KANZ-UL-IMAN JAMIA MOSQUE

LEGAL AND ADMINISTRATIVE INFORMATION

Chairman	Haji Mushtaq Hussain
Secretary	Haji Abdul Sattar
Charity number	1171255
Principal address	Binfield Street Tipton DY4 8LS
Independent examiner	Kaiser Nouman Nathan LLP 57 Alfred Street Sparkbrook Birmingham B12 8JP
Bankers	HSBC Dudley West Midlands

KANZ-UL-IMAN JAMIA MOSQUE

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KANZ-UL-IMAN JAMIA MOSQUE

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Kanz-Ul-Iman Jamia Mosque's [governing document], the 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 2019)".

Objectives and activities

Kanz-Ul-Iman Jamia Mosque is a Charity Organisation. It is registered with the Charity Commissions (No. 1171255) and constituted by Deed of Trust.

The Charity is administered by a Trust Committee.

The principal object of the Charity is to provide a Place of Worship, Religious Teachings and Education Centre for the benefit of the local community.

Policies are in place for recruitment, anti-bullying and safeguarding but not regulated by any other organisation and no serious incident reported or needed.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Kanz-Ul-Iman Jamia Mosque should undertake.

Achievements and performance

Financial review

It is the policy of the Kanz-Ul-Iman Jamia Mosque that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Kanz-Ul-Iman Jamia Mosque's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Kanz-Ul-Iman Jamia Mosque is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Haji Mushtaq Hussain
Haji Amir Zaman
Haji Abdul Sattar
Haji Muhammed Shahban
Muhammed Javed
Muhammed Younis
Mohammed Ashraf
Haji Allah Ditta
Haji Mohammed Arshad
Habib Khan
Mohammed Siddique
Muhammad Maqbool
Mohammed Azam
Muhammed Shehzad
Haji Karam Hussain
Haji Mohammed Sardar
Haji Abdul Khaliq

KANZ-UL-IMAN JAMIA MOSQUE

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Status
Kanz-Ul-Iman Jamia Mosque is a Registered Charity.

The Trustees report was approved by the Board of Trustees.



Haji Mushtaq Hussain
(Chairman)

Dated: 1 November 2021

KANZ-UL-IMAN JAMIA MOSQUE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KANZ-UL-IMAN JAMIA MOSQUE

We report to the Trustees on our examination of the financial statements of Kanz-Ul-Iman Jamia Mosque (the Kanz-Ul-Iman Jamia Mosque) for the year ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Kanz-Ul-Iman Jamia Mosque you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

We report in respect of our examination of the Kanz-Ul-Iman Jamia Mosque's financial statements carried out under section 145 of the 2011 Act. In carrying out our examination, we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

We understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1 accounting records were not kept in respect of the Kanz-Ul-Iman Jamia Mosque as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable 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.

We 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 financial statements to be reached.

Kaiser Nouman Nathan LLP
57 Alfred Street
Sparkbrook
Birmingham
B12 8JP

Dated: 1 November 2021

KANZ-UL-IMAN JAMIA MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
Income from:			
Charitable activities	3	85,492	123,469
Expenditure on:			
Charitable activities	4	35,785	48,157
Net income for the year/ Net movement in funds		49,707	75,312
Fund balances at 1 January 2020		162,790	141,482
Fund balances at 31 December 2020		238,102	162,790

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

KANZ-UL-IMAN JAMIA MOSQUE

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	7		1,988,238		1,989,290
Current assets					
Cash at bank and in hand		206,150		155,986	
Creditors: amounts falling due within one year	8	(1,639)		(2,234)	
Net current assets			204,511		153,752
Total assets less current liabilities			2,192,749		2,143,042
Income funds					
Unrestricted funds			2,192,749		2,143,042
			2,192,749		2,143,042

The financial statements were approved by the Trustees on 01/11/2021

Haji Mushtaq Hussain
Trustee

KANZ-UL-IMAN JAMIA MOSQUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the Kanz-Ul-Iman Jamia Mosque's [governing document], the 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 2019)". The Kanz-Ul-Iman Jamia Mosque is a Public Benefit Entity as defined by FRS 102.

The Kanz-Ul-Iman Jamia Mosque has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Kanz-Ul-Iman Jamia Mosque. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Kanz-Ul-Iman Jamia Mosque has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the Kanz-Ul-Iman Jamia Mosque is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Kanz-Ul-Iman Jamia Mosque has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is included in the financial statements on an accruals basis.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0% on written down value
Fixtures and fittings	25% on written down value
Car Park	0% on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Kanz-Ul-Iman Jamia Mosque reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Kanz-Ul-Iman Jamia Mosque's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Kanz-Ul-Iman Jamia Mosque is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Kanz-Ul-Iman Jamia Mosque's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2020	2019
	£	£
Sales within charitable activities	74,825	123,469
HMRC Grant	10,667	-
	85,492	123,469

4 Charitable activities

	2020 £	2019 £
Staff costs	22,335	18,883
Depreciation	1,053	1,403
Water	1,198	1,383
Sundry	27	156
Rates	-	390
Light & heat	3,335	4,114
Printing, postage & stationery	271	294
Telephone	534	505
Repairs & maintenance	2,181	875
Cleaning	183	337
Insurance	2,651	2,629
Other expenses	14	72
Other Professional fees	-	16,078
Accountants fees	2,004	1,038
	35,785	48,157
	35,785	48,157

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Kanz-Ul-Iman Jamia Mosque during the year.

6 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	3	3

Employment costs	2020 £	2019 £
Wages and salaries	22,335	18,802
Other pension costs	-	81
	22,335	18,883

7 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Car Park	Total
	£	£	£	£
Cost				
At 1 January 2020	1,829,100	7,484	155,980	1,992,564
At 31 December 2020	1,829,100	7,484	155,980	1,992,564
Depreciation and impairment				
At 1 January 2020	-	3,274	-	3,274
Depreciation charged in the year	-	1,052	-	1,052
At 31 December 2020	-	4,326	-	4,326
Carrying amount				
At 31 December 2020	1,829,100	3,158	155,980	1,988,238
At 31 December 2019	1,829,100	4,210	155,980	1,989,290

The estimated market value of the freehold property is estimated by the Management Committee to be in excess of £1,600,000. The additions to the fixed assets include expenditure such as building costs, labour costs and legal & professional fees relating to the mosque extension.

8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	949	1,199
Accruals and deferred income	690	1,035
	1,639	2,234

9 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).