

Charity number: 1172052

Masjid And Madrasah Uthman

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2020

Masjid And Madrasah Uthman
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Masjid And Madrasah Uthman
Report of the Trustees
For the year ended 31 August 2020

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2020. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The key objectives of the charity are summarised as follows:

1. To assist young people in the advancement of education by means of, but not exclusively, educational classes from secular to religious, language classes and activities for mainstream educational subjects
2. To assist young people, especially, but not exclusively through leisure and recreational activities, so as to develop their physical, mental and spiritual capabilities enabling them to become role model citizens, delivering public benefit leading to the betterment of society.
3. To support any other charitable purpose for the benefit of Muslims and the general public that the trustees from time to time may determine.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Significant activities

In pursuing our objectives during the financial year ending 31st August 2020 the organisation was engaged in running the following activities:

Evening Religious Education Classes

Knowledge holds an important aspect in the religion of Islam. Children from the age of 4 and above attend the evening Madrasah Monday to Friday learning the basic principles of Islam (Quran, Masnoon duas, Fiqh, Aqaid, Aadab, Tareekh).

Further Religious Education Class

This class was initiated for those teenage boys & girls who have finished their primary Madrasah education but wish to enhance their understanding of Islam enabling them to become good Muslims and good citizens

Place of worship

The charity premises are being used as a Masjid and it provides other facilities for 5 daily prayers with congregation.

Publications

The charity publishes and distributes informative and inspirational literature in the English language through the means of Bi-monthly magazine. These cover topics which are pertinent to the audience, primarily the Muslim youth, pupils and parents of the madrasah.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Masjid And Madrasah Uthman is registered with the Charity commission (Registration Number 1172052) and constituted by the deed of trust.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Masjid And Madrasah Uthman
Charity registration number	1172052
Principal address	34A Mallinson Street Dewsbury WF13 4NA

**Masjid And Madrasah Uthman
Report of the Trustees Continued
For the year ended 31 August 2020**

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Abdul Azeem Mohammed
Mr Abid Khan
Mr Ebrahim Moorad
Mr Shuaib Sufi
Mr Urfan Mirza
Mr Yahya Sufi

Independent examiners

Mibsons Limited
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

Approved by the Board of Trustees and signed on its behalf by



Abdul Azeem Mohammed (Jun 28, 2021 19:29 GMT+1).....

28 June 2021

Mr Abdul Azeem Mohammed

Masjid And Madrasah Uthman
Independent Examiners Report to the Trustees
For the year ended 31 August 2020

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiners statement

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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



.....
Muhammad Shahid
FCCA
Mibsons Limited
180 Birmingham Road
West Bromwich
West Midlands
B70 6QG

28 June 2021

Masjid And Madrasah Uthman
Statement of Financial Activities
For the year ended 31 August 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Income and endowments from:					
Donations and legacies	2	48,535	25,046	73,581	151,307
Charitable activities	3				
Masjid & Madrasah activity		36,633	-	36,633	30,420
Total		85,168	25,046	110,214	181,727
Expenditure on:					
Charitable activities	4				
Masjid & Madrasah activity		(64,148)	(13,395)	(77,543)	(75,093)
Total		(64,148)	(13,395)	(77,543)	(75,093)
Net income		21,020	11,651	32,671	106,634
Reconciliation of funds					
Total funds brought forward		825	364,297	365,122	258,488
Total funds carried forward		21,845	375,948	397,793	365,122

Masjid And Madrasah Uthman
Statement of Financial Position
As at 31 August 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	8	341,455	338,073
		341,455	338,073
Current assets			
Stocks		306	1,520
Cash at bank and in hand		97,597	114,241
		97,903	115,761
Creditors: amounts falling due within one year	9	(41,565)	(88,712)
Net current assets		56,338	27,049
Total assets less current liabilities		397,793	365,122
Net assets		397,793	365,122
The funds of the charity			
Restricted income funds	10	375,948	364,297
Unrestricted income funds	10	21,845	825
Total funds		397,793	365,122

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:


 Abdul Azeem Mohammed (Jun 28, 2021 19:29 GMT+1)

Mr Abdul Azeem Mohammed
 Trustee

28 June 2021

Masjid And Madrasah Uthman
Notes to the Financial Statements
For the year ended 31 August 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Masjid And Madrasah Uthman meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements have been prepared on a going concern basis as the trustees consider no material uncertainties to exist. They have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of authorizing these financial statements. The budgeted income and expenditure alongside the surplus reserves are sufficient for the charity to be able to continue as a going concern.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and Buildings	2% Straight line
Fixtures and Fittings	20% Reducing balance

Stocks and work in progress

Stock held by the entity consists of books and other educational material. Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2020

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Donations received	27,401	15,546	42,947	151,307
Grants received	10,000	9,500	19,500	-
Gifts in kind	11,134	-	11,134	-
	48,535	25,046	73,581	151,307

3. Income from charitable activities

	2020	2019
	£	£
Unrestricted funds		
<i>Masjid & Madrasah activity</i>		
Student Fees	34,543	28,388
Educational Materials	2,090	2,032
	36,633	30,420
	36,633	30,420

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Masjid & Madrasah activity	43,990	-	43,990	26,701
Support costs	20,158	13,395	33,553	48,392
	64,148	13,395	77,543	75,093

5. Analysis of support costs

	2020	2019
	£	£
Masjid & Madrasah activity		
Admin & Management	28,962	32,205
Premises costs	3,817	11,649
Governance costs	774	4,538
	33,553	48,392

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2020

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of owned fixed assets	9,578	9,428
Accountancy fees	720	720
	<u> </u>	<u> </u>

7. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2019
	£	£	£
Income and endowments from:			
Donations and legacies	31,961	119,346	151,307
Charitable activities	30,420	-	30,420
Total	<u>62,381</u>	<u>119,346</u>	<u>181,727</u>
Expenditure on:			
Charitable activities	(54,016)	(21,077)	(75,093)
Total	<u>(54,016)</u>	<u>(21,077)</u>	<u>(75,093)</u>
Transfers between funds	(6,894)	6,894	-
Net movement in funds	<u>1,471</u>	<u>105,163</u>	<u>106,634</u>
Reconciliation of funds			
Total funds brought forward	(646)	259,134	258,488
Total funds carried forward	<u>825</u>	<u>364,297</u>	<u>365,122</u>

8. Tangible fixed assets

Cost or valuation	Land and Buildings	Fixtures and Fittings	Total
	£	£	£
At 01 September 2019	330,910	17,719	348,630
Additions	12,675	285	12,960
At 31 August 2020	<u>343,585</u>	<u>18,004</u>	<u>361,590</u>
Depreciation			
At 01 September 2019	6,493	4,063	10,557
Charge for year	6,790	2,788	9,578
At 31 August 2020	<u>13,283</u>	<u>6,851</u>	<u>20,135</u>
Net book values			
At 31 August 2020	<u>330,302</u>	<u>11,153</u>	<u>341,455</u>
At 31 August 2019	<u>324,417</u>	<u>13,656</u>	<u>338,073</u>

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2020

9. Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	39,845	87,992
Accruals and deferred income	1,720	720
	41,565	88,712

10. Movement in funds

Unrestricted Funds

	Balance at 01/09/2019	Incoming resources	Outgoing resources	Transfers	Balance at 31/08/2020
	£	£	£	£	£
<i>General</i>					
General Fund	825	85,168	(64,148)	-	21,845
	825	85,168	(64,148)	-	21,845

Unrestricted Funds - Previous year

	Balance at 01/09/2018	Incoming resources	Outgoing resources	Transfers	Balance at 31/08/2019
	£	£	£	£	£
<i>General</i>					
General Fund	(646)	62,381	(54,016)	(6,894)	825
	(646)	62,381	(54,016)	(6,894)	825

Restricted Funds

	Balance at 01/09/2019	Incoming resources	Outgoing resources	Transfers	Balance at 31/08/2020
	£	£	£	£	£
Building Fund	364,297	25,046	(13,395)	-	375,948
	364,297	25,046	(13,395)	-	375,948

Restricted Funds - Previous year

	Balance at 01/09/2018	Incoming resources	Outgoing resources	Transfers	Balance at 31/08/2019
	£	£	£	£	£
Building Fund	259,134	119,346	(21,077)	6,894	364,297
	259,134	119,346	(21,077)	6,894	364,297

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2020

11. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	-	(3,455)	(3,455)
Restricted funds			
Building Fund	341,455	59,793	401,248
	341,455	56,338	397,793
Previous year			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	-	825	825
Restricted funds			
Building Fund	338,073	26,224	364,297
	338,073	27,049	365,122