

Charity number: 1172052

Masjid And Madrasah Uthman

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2022

Masjid And Madrasah Uthman
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Masjid And Madrasah Uthman
Report of the Trustees
For the year ended 31 August 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2022. 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 2022 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 2022**

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 examiner

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

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

.....
Mr Abdul Azeem Mohammed

30 June 2023

**Masjid And Madrasah Uthman
Independent Examiners Report to the Trustees
For the year ended 31 August 2022**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2022.

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

30 June 2023

Masjid And Madrasah Uthman
Statement of Financial Activities
For the year ended 31 August 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income and endowments from:					
Donations and legacies	2	39,174	16,570	55,744	51,743
Charitable activities	3				
Masjid & Madrasah activity		44,883	-	44,883	30,906
Total		84,057	16,570	100,627	82,649
Expenditure on:					
Charitable activities	4				
Masjid & Madrasah activity		(63,464)	(24,943)	(88,407)	(73,479)
Total		(63,464)	(24,943)	(88,407)	(73,479)
Net income/expenditure		20,593	(8,373)	12,220	9,170
Reconciliation of funds					
Total funds brought forward		31,863	375,100	406,963	397,793
Total funds carried forward		52,456	366,727	419,183	406,963

Masjid And Madrasah Uthman
Statement of Financial Position
As at 31 August 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	9	343,859	351,577
		343,859	351,577
Current assets			
Stocks	10	4,468	800
Debtors	11	53,000	-
Cash at bank and in hand		21,337	92,865
		78,805	93,665
Creditors: amounts falling due within one year	12	(3,481)	(38,279)
Net current assets		75,324	55,386
Total assets less current liabilities		419,183	406,963
Net assets		419,183	406,963
The funds of the charity			
Restricted income funds	13	366,727	375,100
Unrestricted income funds	13	52,456	31,863
Total funds		419,183	406,963

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

Mr Abdul Azeem Mohammed
Trustee
30 June 2023

Masjid And Madrasah Uthman
Notes to the Financial Statements
For the year ended 31 August 2022

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 2022

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Donations received	35,861	16,570	52,431	51,743
Gifts in kind	3,313	-	3,313	-
	39,174	16,570	55,744	51,743

3. Income from charitable activities

	2022	2021
	£	£
Unrestricted funds		
<i>Masjid & Madrasah activity</i>		
Student Fees	44,615	29,740
Educational Materials	268	1,166
	44,883	30,906
	44,883	30,906

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Masjid & Madrasah activity	60,780	-	60,780	47,325
Support costs	2,684	24,943	27,627	26,154
	63,464	24,943	88,407	73,479

5. Analysis of support costs

	2022	2021
	£	£
Masjid & Madrasah activity		
Admin & Management	11,174	15,571
Premises costs	15,503	9,575
Governance costs	950	1,008
	27,627	26,154

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2022

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of owned fixed assets	9,440	9,260
Accountancy fees	720	720
	<u> </u>	<u> </u>

7. Staff costs and emoluments

Total staff costs for the year ended 31 August 2022 were:

	2022	2021
	£	£
Salaries and wages	59,767	45,723
	<u>59,767</u>	<u>45,723</u>

	2022	2021
	£	£
Admin, management and teaching staff	15	11
	<u>15</u>	<u>11</u>

8. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2021
	£	£	£
Income and endowments from:			
Donations and legacies	33,756	17,987	51,743
Charitable activities	30,906	-	30,906
Total	<u>64,662</u>	<u>17,987</u>	<u>82,649</u>
Expenditure on:			
Charitable activities	(54,644)	(18,835)	(73,479)
Total	<u>(54,644)</u>	<u>(18,835)</u>	<u>(73,479)</u>
Net income/expenditure	10,018	(848)	9,170
Reconciliation of funds			
Total funds brought forward	21,845	375,948	397,793
Total funds carried forward	<u>31,863</u>	<u>375,100</u>	<u>406,963</u>

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2022

9. Tangible fixed assets

Cost or valuation	Land and Buildings £	Fixtures and Fittings £	Total £
At 01 September 2021	362,289	18,684	380,973
Additions	-	1,721	1,721
At 31 August 2022	362,289	20,405	382,694
Depreciation			
At 01 September 2021	20,308	9,087	29,395
Charge for year	7,246	2,194	9,440
At 31 August 2022	27,554	11,281	38,835
Net book values			
At 31 August 2022	334,735	9,124	343,859
At 31 August 2021	341,981	9,597	351,578

10. Stocks and work in progress

	2022 £	2021 £
Stocks of raw materials	4,468	800
	4,468	800

11. Debtors

	2022 £	2021 £
Amounts due within one year:		
Other debtors	53,000	-
	53,000	-

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	1,761	36,559
Accruals and deferred income	1,720	1,720
	3,481	38,279

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2022

13. Movement in funds

Unrestricted Funds

	Balance at 01/09/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2022 £
<i>General</i>				
General Fund	31,863	84,057	(63,464)	52,456
	31,863	84,057	(63,464)	52,456

Unrestricted Funds - Previous year

	Balance at 01/09/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2021 £
<i>General</i>				
General Fund	21,845	64,662	(54,644)	31,863
	21,845	64,662	(54,644)	31,863

Restricted Funds

	Balance at 01/09/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2022 £
Building Fund	375,100	16,570	(24,943)	366,727
	375,100	16,570	(24,943)	366,727

Restricted Funds - Previous year

	Balance at 01/09/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/08/2021 £
Building Fund	375,948	17,987	(18,835)	375,100
	375,948	17,987	(18,835)	375,100

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2022

14. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	-	5,594	5,594
Restricted funds			
Building Fund	343,859	69,730	413,589
	343,859	75,324	419,183
Previous year			
	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	-	4,221	4,221
Restricted funds			
Building Fund	351,577	51,165	402,742
	351,577	55,386	406,963