

Charity number: 1172052

Masjid And Madrasah Uthman

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2023

Masjid And Madrasah Uthman
Contents Page
For the year ended 31 August 2023

| | |
|---|---------|
| Report of the Trustees | 1 to 2 |
| Independent Examiner's Report to the Trustees | 3 |
| Statement of Financial Activities | 4 |
| Statement of Financial Position | 5 |
| Notes to the Financial Statements | 6 to 11 |

Masjid And Madrasah Uthman
Report of the Trustees
For the year ended 31 August 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2023. 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 2023

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

29 June 2024

**Masjid And Madrasah Uthman
Independent Examiners Report to the Trustees
For the year ended 31 August 2023**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2023.

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

29 June 2024

Masjid And Madrasah Uthman
Statement of Financial Activities
For the year ended 31 August 2023

| | Notes | Unrestricted funds £ | Restricted funds £ | 2023 £ | 2022 £ |
|------------------------------------|-------|----------------------------|--------------------------|------------------|-----------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 59,994 | 22,339 | 82,333 | 55,744 |
| Charitable activities | 3 | | | | |
| Masjid & Madrasah activity | | 54,101 | - | 54,101 | 44,883 |
| Total | | 114,095 | 22,339 | 136,434 | 100,627 |
| Expenditure on: | | | | | |
| Charitable activities | 4/5 | | | | |
| Masjid & Madrasah activity | | (93,101) | (40,088) | (133,189) | (88,407) |
| Total | | (93,101) | (40,088) | (133,189) | (88,407) |
| Net income/expenditure | | 20,994 | (17,749) | 3,245 | 12,220 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 52,456 | 366,727 | 419,183 | 406,963 |
| Total funds carried forward | | 73,450 | 348,978 | 422,428 | 419,183 |

Masjid And Madrasah Uthman
Statement of Financial Position
As at 31 August 2023

| | Notes | 2023 £ | 2022 £ |
|---|-------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 10 | 365,302 | 343,859 |
| | | 365,302 | 343,859 |
| Current assets | | | |
| Stocks | 11 | 568 | 4,468 |
| Debtors | 12 | 721 | 53,000 |
| Cash at bank and in hand | | 61,124 | 21,337 |
| | | 62,413 | 78,805 |
| Creditors: amounts falling due within one year | 13 | (5,287) | (3,481) |
| Net current assets | | 57,126 | 75,324 |
| Total assets less current liabilities | | 422,428 | 419,183 |
| Net assets | | 422,428 | 419,183 |
| The funds of the charity | | | |
| Restricted income funds | 14 | 348,978 | 366,727 |
| Unrestricted income funds | 14 | 73,450 | 52,456 |
| Total funds | | 422,428 | 419,183 |

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

Mr Abdul Azeem Mohammed
Trustee
29 June 2024

Masjid And Madrasah Uthman
Notes to the Financial Statements
For the year ended 31 August 2023

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 2023

2. Income from donations and legacies

| | Unrestricted funds | Restricted funds | 2023 | 2022 |
|--------------------|--------------------|------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Donations received | 59,194 | 22,339 | 81,533 | 52,431 |
| Grants received | 800 | - | 800 | - |
| Gifts in kind | - | - | - | 3,313 |
| | 59,994 | 22,339 | 82,333 | 55,744 |

3. Income from charitable activities

| | 2023 | 2022 |
|---------------------------------------|---------------|---------------|
| | £ | £ |
| Unrestricted funds | | |
| <i>Masjid & Madrasah activity</i> | | |
| Student Fees | 52,964 | 44,615 |
| Educational Materials | 1,137 | 268 |
| | 54,101 | 44,883 |
| | 54,101 | 44,883 |

4. Costs of charitable activities by fund type

| | Unrestricted funds | Restricted funds | 2023 | 2022 |
|----------------------------|--------------------|------------------|----------------|---------------|
| | £ | £ | £ | £ |
| Masjid & Madrasah activity | 91,061 | - | 91,061 | 60,780 |
| Support costs | 2,040 | 40,088 | 42,128 | 27,627 |
| | 93,101 | 40,088 | 133,189 | 88,407 |

5. Costs of charitable activities by activity type

| | Activities undertaken directly | Support costs | 2023 | 2022 |
|----------------------------|--------------------------------|---------------|---------|--------|
| | £ | £ | £ | £ |
| Support costs | | | | |
| Masjid & Madrasah activity | 91,061 | 42,128 | 133,189 | 88,407 |

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2023

6. Analysis of support costs

| | 2023 | 2022 |
|---------------------------------------|---------------|---------------|
| | £ | £ |
| Masjid & Madrasah activity | | |
| Admin & Management | 10,445 | 11,174 |
| Premises costs | 30,963 | 15,503 |
| Governance costs | 720 | 950 |
| | <u>42,128</u> | <u>27,627</u> |

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

| | 2023 | 2022 |
|------------------------------------|--------------|---------------|
| | £ | £ |
| Depreciation of owned fixed assets | 9,125 | 9,440 |
| Accountancy fees | 720 | 720 |
| Staff pension contributions | 218 | - |
| | <u>9,063</u> | <u>10,880</u> |

8. Staff costs and emoluments

Total staff costs for the year ended 31 August 2023 were:

| | 2023 | 2022 |
|--------------------|---------------|---------------|
| | £ | £ |
| Salaries and wages | 83,812 | 59,767 |
| Pension costs | 218 | - |
| | <u>84,030</u> | <u>59,767</u> |

| | 2023 | 2022 |
|--------------------------------------|-----------|-----------|
| Admin, management and teaching staff | 21 | 15 |
| | <u>21</u> | <u>15</u> |

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2023

9. Comparative for the Statement of Financial Activities

| | Unrestricted funds £ | Restricted funds £ | 2022 £ |
|------------------------------------|----------------------------|--------------------------|-----------------|
| Income and endowments from: | | | |
| Donations and legacies | 39,174 | 16,570 | 55,744 |
| Charitable activities | 44,883 | - | 44,883 |
| Total | 84,057 | 16,570 | 100,627 |
| Expenditure on: | | | |
| Charitable activities | (63,464) | (24,943) | (88,407) |
| Total | (63,464) | (24,943) | (88,407) |
| Net income/expenditure | 20,593 | (8,373) | 12,220 |
| Reconciliation of funds | | | |
| Total funds brought forward | 31,863 | 375,100 | 406,963 |
| Total funds carried forward | 52,456 | 366,727 | 419,183 |

10. Tangible fixed assets

| Cost or valuation | Land and Buildings £ | Fixtures and Fittings £ | Total £ |
|------------------------|----------------------------|-------------------------------|----------------|
| At 01 September 2022 | 362,289 | 20,405 | 382,694 |
| Additions | 30,425 | 144 | 30,569 |
| At 31 August 2023 | 392,714 | 20,549 | 413,263 |
| Depreciation | | | |
| At 01 September 2022 | 27,554 | 11,281 | 38,835 |
| Charge for year | 7,246 | 1,880 | 9,126 |
| At 31 August 2023 | 34,800 | 13,161 | 47,961 |
| Net book values | | | |
| At 31 August 2023 | 357,914 | 7,388 | 365,302 |
| At 31 August 2022 | 334,735 | 9,124 | 343,859 |

11. Stocks and work in progress

| | 2023 £ | 2022 £ |
|-------------------------|------------|--------------|
| Stocks of raw materials | 568 | 4,468 |
| | 568 | 4,468 |

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2023

12. Debtors

| | 2023 | 2022 |
|-------------------------------------|------------|---------------|
| | £ | £ |
| Amounts due within one year: | | |
| Prepayments and accrued income | 721 | - |
| Other debtors | - | 53,000 |
| | <u>721</u> | <u>53,000</u> |

13. Creditors: amounts falling due within one year

| | 2023 | 2022 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Other creditors | 4,567 | 1,761 |
| Accruals and deferred income | 720 | 1,720 |
| | <u>5,287</u> | <u>3,481</u> |

14. Movement in funds

Unrestricted Funds

| | Balance at 01/09/2022 | Incoming resources | Outgoing resources | Balance at 31/08/2023 |
|----------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| <i>General</i> | | | | |
| General Fund | 52,456 | 114,095 | (93,101) | 73,450 |
| | <u>52,456</u> | <u>114,095</u> | <u>(93,101)</u> | <u>73,450</u> |

Unrestricted Funds - Previous year

| | 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 |
| | <u>31,863</u> | <u>84,057</u> | <u>(63,464)</u> | <u>52,456</u> |

Restricted Funds

| | Balance at 01/09/2022 | Incoming resources | Outgoing resources | Balance at 31/08/2023 |
|---------------|--------------------------|-----------------------|-----------------------|--------------------------|
| | £ | £ | £ | £ |
| Building Fund | 366,727 | 22,339 | (40,088) | 348,978 |
| | <u>366,727</u> | <u>22,339</u> | <u>(40,088)</u> | <u>348,978</u> |

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2023

Restricted Funds - Previous year

| | 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 |

15. Analysis of net assets between funds

| | Tangible fixed assets | Net current assets / (liabilities) | Net Assets |
|---------------------------|--------------------------|--|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| <i>General</i> | | | |
| General Fund | - | 1,742 | 1,742 |
| Restricted funds | | | |
| Building Fund | 365,302 | 55,384 | 420,686 |
| | 365,302 | 57,126 | 422,428 |

Previous year

| | 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 |