

Charity number: 1172052

Masjid And Madrasah Uthman

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 August 2024

Masjid And Madrasah Uthman
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Masjid And Madrasah Uthman
Report of the Trustees
For the year ended 31 August 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 August 2024. 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 2024 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 2024

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
Chartered Certified Accountants
51 Coopers Road
Handsworth Wood
Birmingham
B20 2JU

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

..... 02 July 2025
Mr Abdul Azeem Mohammed

**Masjid And Madrasah Uthman
Independent Examiners Report to the Trustees
For the year ended 31 August 2024**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2024.

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
Chartered Certified Accountants
51 Coopers Road
Handsworth Wood
Birmingham
B20 2JU

02 July 2025

Masjid And Madrasah Uthman
Statement of Financial Activities
For the year ended 31 August 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Income and endowments from:					
Donations and legacies	2	47,703	4,193	51,896	82,333
Charitable activities	3				
Masjid & Madrasah activity		48,172	-	48,172	54,101
Total		95,875	4,193	100,068	136,434
Expenditure on:					
Charitable activities	4/5				
Masjid & Madrasah activity		(100,791)	(35,032)	(135,823)	(133,189)
Total		(100,791)	(35,032)	(135,823)	(133,189)
Net income/expenditure		(4,916)	(30,839)	(35,755)	3,245
Reconciliation of funds					
Total funds brought forward		73,450	348,978	422,428	419,183
Total funds carried forward		68,534	318,139	386,673	422,428

Masjid And Madrasah Uthman
Statement of Financial Position
As at 31 August 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	355,848	365,302
		355,848	365,302
Current assets			
Stocks	11	300	568
Debtors	12	714	721
Cash at bank and in hand		35,415	61,124
		36,429	62,413
Creditors: amounts falling due within one year	13	(5,604)	(5,287)
Net current assets		30,825	57,126
Total assets less current liabilities		386,673	422,428
Net assets		386,673	422,428
The funds of the charity			
Restricted income funds	14	318,139	348,978
Unrestricted income funds	14	68,534	73,450
Total funds		386,673	422,428

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

Mr Abdul Azeem Mohammed
Trustee
02 July 2025

Masjid And Madrasah Uthman
Notes to the Financial Statements
For the year ended 31 August 2024

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 2024

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Donations received	47,703	4,193	51,896	81,533
Grants received	-	-	-	800
	47,703	4,193	51,896	82,333

3. Income from charitable activities

	2024	2023
	£	£
Unrestricted funds		
<i>Masjid & Madrasah activity</i>		
Student Fees	48,172	52,964
Educational Materials	-	1,137
	48,172	54,101
	48,172	54,101

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Masjid & Madrasah activity	97,604	-	97,604	91,061
Support costs	3,187	35,032	38,219	42,128
	100,791	35,032	135,823	133,189

5. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
Support costs				
Masjid & Madrasah activity	97,604	38,219	135,823	133,189

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2024

6. Analysis of support costs

	2024	2023
	£	£
Masjid & Madrasah activity		
Admin & Management	11,803	10,445
Premises costs	25,576	30,963
Governance costs	840	720
	<u>38,219</u>	<u>42,128</u>

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	9,456	9,125
Accountancy fees	840	720
Staff pension contributions	527	218
	<u>10,823</u>	<u>10,063</u>

8. Staff costs and emoluments

Total staff costs for the year ended 31 August 2024 were:

	2024	2023
	£	£
Salaries and wages	94,375	83,812
Pension costs	527	218
	<u>94,902</u>	<u>84,030</u>

	2024	2023
	£	£
Admin, management and teaching staff	23	21
	<u>23</u>	<u>21</u>

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2024

9. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2023 £
Income and endowments from:			
Donations and legacies	59,994	22,339	82,333
Charitable activities	54,101	-	54,101
Total	114,095	22,339	136,434
Expenditure on:			
Charitable activities	(93,101)	(40,088)	(133,189)
Total	(93,101)	(40,088)	(133,189)
Net income/expenditure	20,994	(17,749)	3,245
Reconciliation of funds			
Total funds brought forward	52,456	366,727	419,183
Total funds carried forward	73,450	348,978	422,428

10. Tangible fixed assets

Cost or valuation	Land and Buildings £	Fixtures and Fittings £	Total £
At 01 September 2023	392,714	20,549	413,263
At 31 August 2024	392,714	20,549	413,263
Depreciation			
At 01 September 2023	34,799	13,161	47,960
Charge for year	7,854	1,601	9,455
At 31 August 2024	42,653	14,762	57,415
Net book values			
At 31 August 2024	350,061	5,787	355,848
At 31 August 2023	357,915	7,388	365,303

11. Stocks and work in progress

	2024 £	2023 £
Stocks of raw materials	300	568
	300	568

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2024

12. Debtors

	2024	2023
	£	£
Amounts due within one year:		
Prepayments and accrued income	714	721
	<u>714</u>	<u>721</u>

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	4,595	4,567
Accruals and deferred income	1,009	720
	<u>5,604</u>	<u>5,287</u>

14. Movement in funds

Unrestricted Funds

	Balance at 01/09/2023	Incoming resources	Outgoing resources	Balance at 31/08/2024
	£	£	£	£
<i>General</i>				
General Fund	73,450	95,875	(100,791)	68,534
	<u>73,450</u>	<u>95,875</u>	<u>(100,791)</u>	<u>68,534</u>

Unrestricted Funds - Previous year

	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>

Restricted Funds

	Balance at 01/09/2023	Incoming resources	Outgoing resources	Balance at 31/08/2024
	£	£	£	£
Building Fund	348,978	4,193	(35,032)	318,139
	<u>348,978</u>	<u>4,193</u>	<u>(35,032)</u>	<u>318,139</u>

Masjid And Madrasah Uthman
Notes to the Financial Statements Continued
For the year ended 31 August 2024

Restricted Funds - Previous year

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

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General Fund	-	669	669
Restricted funds			
Building Fund	355,848	30,156	386,004
	355,848	30,825	386,673

Previous year

	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