MASJID HAYAT-UN-NABIY

England & Wales · Charity number 1172406

Details

Status	Registered
Legal form	CIO
Registered	2017-04-04
Register	View on the Charity Commission register

Contact

Address	138 Werneth Hall Road Oldham OL8 1QZ
Phone	07973269875

Activities

Objects: 1) TO ADVANCE ISLAM IN COPPICE AND WERNETH FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND/OR DISTRIBUTING LITERATURE ON ISLAM TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC RELIGION.2) TO FURTHER OR BENEFIT THE RESIDENTS OF COPPICE AND WERNETH AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.

Activities: Mosque open to all muslims of Ahle Sunnat Wal Jamaat

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- Throughout England

Downloaded from opencharities.uk/ew/1172406

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£44,048	£42,264	-	-
2023-11-30	£35,322	£34,216	-	-
2022-11-30	£40,972	£39,755	-	-
2021-11-30	£56,325	£39,479	-	-
2020-11-30	£30,909	£26,371	-	-

Trustees

Name	Role	Appointed
ZAFAR IQBAL	Chair	2017-01-01
MUHAMMAD YASIR IQBAL		2017-01-01
SABINA IQBAL		2019-07-23

Downloaded from opencharities.uk/ew/1172406

MASJID HAYAT-UN-NABIY

England & Wales - Charity number 1172406

Accounts

MASJID HAYAT-UN-NABIY

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 NOVEMBER 2024

REGISTERED NO. 1172406 (ENGLAND AND WALES)

MASJID HAYAT-UN-NABIY

CONTENTS

	PAGE
CHARITY INFORMATION	1
TRUSTEES' REPORT	2-4
STATEMENT OF TRUSTEES' RESPONSIBILITIES	5
INDEPENDENT EXAMINER'S REPORT	6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
ACCOUNTING CONVENTIONS AND ACCOUNTING POLICIES	9
NOTES TO THE FINANCIAL STATEMENTS	10-11

MASJID HAYAT-UN-NABIY

CHARITY INFORMATION

LEGAL NATURE:	FOUNDATION CHARITABLE INCORPORATED ORGANISATION (CIO)
DATE OF CONSTITUTION	1 JANUARY 2017
DATE CHARITY INCOPORATED:	4 APRIL 2017
DATE CHARITY REGISTERED:	4 APRIL 2017
CHARITY NUMBER:	1172406 (England and Wales)
TRUSTEES/MEMBERS:	ZAFAR IQBAL (CHAIR) MUHAMMAD YASIR IQBAL SABINA IQBAL
CHARITY OFFICE:	180 WINDSOR ROAD OLDHAM OL8 1RG
PRINCIPAL PREMISES:	138 WERNETH HALL ROAD OLDHAM OL8 2QZ
BANKERS:	HSBC 109 UNION STREET OLDHAM OL1 1RT
INDEPENDENT EXAMINER:	DEVSHI CHOTHANI CHARTERED ACCOUNTANT DBF ASSOCIATES 10 PARK PLACE MANCHESTER M4 4EY

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a charitable foundation incorporated organisation (CIO) established on 1 January 2017 by means of a formal constitution settlement. That document was formally registered with the Charity Commission on 4 April 2017 at which time the charity was duly incorporated.

Trustees

The original constitution appointed three trustees, all of whom are still serving. All three trustees are listed on page 1. They do not serve for fixed terms.

Organisational Structure

The day-to-day management of the trust lies in the hands of the three trustees referred to above, who meet on a regular basis to carry out the requisite managerial tasks.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and have taken appropriate steps to mitigate those risks.

OBJECTIVES AND ACTIVITIES

Objectives

The Charity's objectives as laid down in the constitution referred to above are as follows:-

1) To advance Islam in Oldham, in particular in the districts of Coppice and Werneth, for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Islam to enlighten others about the Islamic religion.

2) To further benefit the residents of Coppice and Werneth and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opionions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the residents.

TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 30 NOVEMBER 2024

Activities

The charity's activities included the provision of prayer facilities each Friday and on the various religious festivals and the provision of a community centre to serve as a focal point for the community in Oldham. They also included the provision of education facilities for the children of members.

FINANCIAL REVIEW

General Review

The charity achieved a surplus of £1,784 in the year compared with a surplus of £1,106 achieved in the previous year.

Reserves Policy

The charity has free reserves of £50,933 (made up of £55,469 less Net Fixed Assets of £4,536). This represents almost fourteen months of cover for the current level for unrestricted expenditure. The agreed target level of cover is twelve months unrestricted expenditure.

FUTURE PLANS

The trustees plan in 2024 to provide at least the same level of services as has been provided in 2023, subject, of course, to any government regulations, arising out of the pandemic.

MASJID HAYAT-UN-NABIY

YEAR ENDED 30 NOVEMBER 2024

RESPONSIBILITIES OF THE TRUSTEES AND OF THE INDEPENDENT EXAMINER

Responsibilities of the Trustees

These are detailed on page 5.

Responsibilities of the Independent Examiner

These are detailed on page 6.

TRUSTEES' DECLARATION

In accordance with charity law, as trustees, we certify that:-

- So far as we are aware, there is no relevant financial information of which the trust's independent examiner is unaware.
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the trust's independent examiner is aware of that information.

INDEPENDENT EXAMINER

Devshi Chothani, Chartered Accountant was first appointed as an independent examiner of the trust in 2017. He has expressed his willingness to continue in that capacity.

APPROVAL OF REPORT

This report has been prepared in accordance with the Charities SORP (FRS 102 - Update Bulletin 2 issued in October 2018 and the Charities Act 2011.

It was approved by the trustees on 11/ Aug 2025 and is signed on their behalf by:-

.....Trustee

.....Trustee

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF MASJID HAYAT-UN-NABIY YEAR ENDED 30 NOVEMBER 2024

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the period ended 30 November 2024 as set out on pages 7 and 8 together with the notes on pages 9 to 11.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

- to examine the Financial Statements under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act);
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the Financial Statements present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination no material matters have come to my attention which gives me cause to believe that, in any material respect,

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the Financial Statements did not accord with the accounting records; or
- the Financial Statements did not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Financial Statements give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.

..... Date 11/8/25

DEVSHI CHOTHANI
Chartered Accountant
Director of DBF Associates Ltd
10 Park Place
Manchester M4 4EY

MASJID HAYAT-UN-NABIY

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 NOVEMBER 2024

		UNRESTRICTED FUNDS	
		2024	2023
	NOTES	£	£
INCOMING RESOURCES FROM:			
Charitable Activities	3	10	0
Other Sources	4	44,038	35,322
		44,048	35,322
RESOURCES EXPENDED ON:			
Raising Funds		Nil	Nil
Charitable Activities	5	42,264	34,216
		42,264	34,216
SURPLUS/DEFICIT FOR THE PERIOD		1,784	1,106
FUNDS BROUGHT FORWARD		53,685	52,579
FUNDS CARRIED FORWARD		55,469	53,685

MASJID HAYAT-UN-NABIY

BALANCE SHEET
AS AT 30 NOVEMBER 2024

	NOTES	2024 £	£	2023 £	£
FIXED ASSETS	6		4,536		5,040
CURRENT ASSETS					
Debtors	7	1,355		1,355	
Cash at Bank		49,503		47,128	
Cash in hand		315		403	
		51,173		48,886	
LESS: CURRENT LIABILITIES					
Creditors	8	240		240	
			50,933		48,645
NET ASSETS			55,469		53,685
REPRESENTED BY:					
General Fund		55,469		53,685	

Approved by the trustees on 11/Aug.....2025 and signed on their behalf by:

.....Trustee .....Trustee

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Conventions

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008, the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018

1.2 GOING CONCERN CONCEPT

The Financial Statements have been compiled on the assumption that the charity will be a going-concern for at least twelve months from the date of this report.

1.3 SOFA MINOR MODIFICATION

The trustees have opted to modify the SOFA slightly by grouping all incoming resources, other than those derived from Charitable Activities, under the generic heading "Other Sources" in order to avoid any potential confusion that could arise from the use of the heading "Donations and Legacies".

2 Accounting Policies

2.1 INCOME

a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

b) Grants, including any grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

2.2 EXPENDITURE

a) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

b) Resources expended are allocated to the particular activity where the cost relates directly to that activity.

2.3 FUNDS

a) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

b) Designated funds are unrestricted funds which have been specifically earmarked by the executive committee for particular purposes.

c) Restricted funds are funds to be used for specific purposes as laid down either by the donor or by the terms of the appeal. Expenditure which meets these criteria is charged to those funds. Currently, the charity does not have any restricted funds.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 30 NOVEMBER 2024

		2024	2023
NOTE 3	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	£	£
	Children's Tuition Fees	42,038	35,022
NOTE 4	INCOMING RESOURCES FROM OTHER SOURCES		
	Donations	10	0
	Rental Income	2,000	300
	Government Covid 19 Support Grants	0	0
	TOTAL	2,010	300
	OVERALL TOTAL	44,048	35,322

NOTE 5 RESOURCES EXPENSES ON CHARITABLE ACTIVITIES

		2024	2023
5.1	DIRECT COSTS	£	£
	Teaching Staff Costs	11,815	11,065
	Additional Teaching Support	13,755	13,418
	DIRECT COSTS TOTAL	25,570	24,483
5.2	SUPPORT COSTS		
5.2.1	ESTABLISHMENT		
	Heat and Light	3,488	2,885
	Water	498	224
	Insurance	1,828	2,272
	Maintenance	8,354	1,059
	Donations	0	1,175
	Cleaning	149	0
	TOTAL	14,318	7,615
5.2.2	ADMINISTRATION		
	Minor Equipment	0	0
	Bank Charges	104	94
	Communication costs	1528	1224
	TOTAL	1,633	1,318
5.2.3	GOVERNANCE AND COMPLIANCE		
	Independent Examiner's Fee	240	240
5.2.4	DEPRECIATION		
	Fixtures and Fittings	504	560
	SUPPORT COSTS TOTAL	16,694	9,733
	OVERALL TOTAL	42,264	34,216

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2024

			2024	2023
			£	£
NOTE 6	FIXED ASSETS			
	Fixtures and Fittings at cost		5,040	5,600
	Less: Depreciation for the year		504	560
		Net Book Value	4,536	5,040
NOTE 7	DEBTORS			
	Insurance Prepaid		0	0
NOTE 8	CREDITORS			
	Independent Examiner's Fee		240	240
NOTE 9	EMPLOYEES			
	Number of Employees in period		2	2

NOTE 10 RELATED PARTY TRANSACTIONS

There were no such transactions in the year.

NOTE 11 In achieving the surplus £504 was charged as depreciation on Fixed Assets.

MASJID HAYAT-UN-NABIY

England & Wales - Charity number 1172406

Accounts

MASJID HAYAT-UN-NABIY

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 NOVEMBER 2023

REGISTERED NO. 1172406 (ENGLAND AND WALES)

MASJID HAYAT-UN-NABIY

CONTENTS

	PAGE
CHARITY INFORMATION	1
TRUSTEES' REPORT	2-4
STATEMENT OF TRUSTEES' RESPONSIBILITIES	5
INDEPENDENT EXAMINER'S REPORT	6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
ACCOUNTING CONVENTIONS AND ACCOUNTING POLICIES	9
NOTES TO THE FINANCIAL STATEMENTS	10-11

MASJID HAYAT-UN-NABIY

CHARITY INFORMATION

LEGAL NATURE:	FOUNDATION CHARITABLE INCORPORATED ORGANISATION (CIO)
DATE OF CONSTITUTION	1 JANUARY 2017
DATE CHARITY INCOPORATED:	4 APRIL 2017
DATE CHARITY REGISTERED:	4 APRIL 2017
CHARITY NUMBER:	1172406 (England and Wales)
TRUSTEES/MEMBERS:	ZAFAR IQBAL (CHAIR) MUHAMMAD YASIR IQBAL SABINA IQBAL
CHARITY OFFICE:	180 WINDSOR ROAD OLDHAM OL8 1RG
PRINCIPAL PREMISES:	138 WERNETH HALL ROAD OLDHAM OL8 2QZ
BANKERS:	HSBC 109 UNION STREET OLDHAM OL1 1RT
INDEPENDENT EXAMINER:	DEVSHI CHOTHANI CHARTERED ACCOUNTANT DBF ASSOCIATES 10 PARK PLACE MANCHESTER M4 4EY

MASJID HAYAT-UN-NABIY

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a charitable foundation incorporated organisation (CIO) established on 1 January 2017 by means of a formal constitution settlement. That document was formally registered with the Charity Commission on 4 April 2017 at which time the charity was duly incorporated.

Trustees

The original constitution appointed three trustees, all of whom are still serving. All three trustees are listed on page 1. They do not serve for fixed terms.

Organisational Structure

The day-to-day management of the trust lies in the hands of the three trustees referred to above, who meet on a regular basis to carry out the requisite managerial tasks.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and have taken appropriate steps to mitigate those risks.

OBJECTIVES AND ACTIVITIES

Objectives

The Charity's objectives as laid down in the constitution referred to above are as follows:-

1) To advance Islam in Oldham, in particular in the districts of Coppice and Werneth, for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Islam to enlighten others about the Islamic religion.

2) To further benefit the residents of Coppice and Werneth and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opionions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the residents.

Activities

The charity's activities included the provision of prayer facilities each Friday and on the various religious festivals and the provision of a community centre to serve as a focal point for the community in Oldham. They also included the provision of education facilities for the children of members.

FINANCIAL REVIEW

General Review

The charity achieved a surplus of £1,106 in the year compared with a surplus of £1,217 achieved in the previous year.

Reserves Policy

The charity has free reserves of £48,645 (made up of £53,685 less Net Fixed Assets of £5,040). This represents almost fourteen months of cover for the current level for unrestricted expenditure. The agreed target level of cover is twelve months unrestricted expenditure.

FUTURE PLANS

The trustees plan in 2023 to provide at least the same level of services as has been provided in 2022, subject, of course, to any government regulations, arising out of the pandemic.

MASJID HAYAT-UN-NABIY

YEAR ENDED 30 NOVEMBER 2023

RESPONSIBILITIES OF THE TRUSTEES AND OF THE INDEPENDENT EXAMINER

Responsibilities of the Trustees

These are detailed on page 5.

Responsibilities of the Independent Examiner

These are detailed on page 6.

TRUSTEES' DECLARATION

In accordance with charity law, as trustees, we certify that:-

- So far as we are aware, there is no relevant financial information of which the trust's independent examiner is unaware.
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the trust's independent examiner is aware of that information.

INDEPENDENT EXAMINER

Devshi Chothani, Chartered Accountant was first appointed as an independent examiner of the trust in 2017. He has expressed his willingness to continue in that capacity.

APPROVAL OF REPORT

This report has been prepared in accordance with the Charities SORP (FRS 102 - Update Bulletin 2 issued in October 2018 and the Charities Act 2011.

It was approved by the trustees on 31 March 2024 and is signed on their behalf by:-

.....Trustee .....Trustee

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF MASJID HAYAT-UN-NABIY YEAR ENDED 30 NOVEMBER 2023

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the period ended 30 November 2023 as set out on pages 7 and 8 together with the notes on pages 9 to 11.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

- to examine the Financial Statements under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act);
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the Financial Statements present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination no material matters have come to my attention which gives me cause to believe that, in any material respect,

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the Financial Statements did not accord with the accounting records; or
- the Financial Statements did not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Financial Statements give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.

..... Date 1/4/24

DEVSHI CHOTHANI
Chartered Accountant
Director of DBF Associates Ltd
10 Park Place
Manchester M4 4EY

MASJID HAYAT-UN-NABIY

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 NOVEMBER 2023

		UNRESTRICTED FUNDS	
		2023	2022
	NOTES	£	£
INCOMING RESOURCES FROM:			
Charitable Activities	3	0	10,041
Other Sources	4	35,322	30,931
		35,322	40,972
RESOURCES EXPENDED ON:			
Raising Funds		Nil	Nil
Charitable Activities	5	34,216	39,755
		34,216	39,755
SURPLUS/DEFICIT FOR THE PERIOD		1,106	1,217
FUNDS BROUGHT FORWARD		52,579	51,362
FUNDS CARRIED FORWARD		53,685	52,579

MASJID HAYAT-UN-NABIY

BALANCE SHEET
AS AT 30 NOVEMBER 2023

	NOTES	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS	6		5,040		5,600
CURRENT ASSETS					
Debtors	7	1,355		1,355	
Cash at Bank		47,128		45,222	
Cash in hand		403		642	
		48,886		47,219	
LESS: CURRENT LIABILITIES					
Creditors	8	240		240	
			48,645		46,979
NET ASSETS			53,685		52,579
REPRESENTED BY:					
General Fund		53,685		52,579	

Approved by the trustees on 31 MARCH 2024 and signed on their behalf by:

.....Trustee .....Trustee

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Conventions

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008, the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018

1.2 GOING CONCERN CONCEPT

The Financial Statements have been compiled on the assumption that the charity will be a going-concern for at least twelve months from the date of this report.

1.3 SOFA MINOR MODIFICATION

The trustees have opted to modify the SOFA slightly by grouping all incoming resources, other than those derived from Charitable Activities, under the generic heading "Other Sources" in order to avoid any potential confusion that could arise from the use of the heading "Donations and Legacies".

2 Accounting Policies

2.1 INCOME

a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

b) Grants, including any grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

2.2 EXPENDITURE

a) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

b) Resources expended are allocated to the particular activity where the cost relates directly to that activity.

2.3 FUNDS

a) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

b) Designated funds are unrestricted funds which have been specifically earmarked by the executive committee for particular purposes.

c) Restricted funds are funds to be used for specific purposes as laid down either by the donor or by the terms of the appeal. Expenditure which meets these criteria is charged to those funds. Currently, the charity does not have any restricted funds.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 30 NOVEMBER 2023

NOTE 3	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2023	2022
		£	£
	Children's Tuition Fees	35,022	30,931

NOTE 4	INCOMING RESOURCES FROM OTHER SOURCES		
	Donations		10,041
	Rental Income	300	0
	Government Covid 19 Support Grants	0	0
	TOTAL	300	10,041
	OVERALL TOTAL	35,322	40,972

NOTE 5 RESOURCES EXPENSES ON CHARITABLE ACTIVITIES

		2023	2022
5.1	DIRECT COSTS	£	£
	Teaching Staff Costs	11,065	13,219
	Additional Teaching Support	13,418	15,743
	DIRECT COSTS TOTAL	24,483	28,962
5.2	SUPPORT COSTS		
5.2.1	ESTABLISHMENT		
	Heat and Light	2,885	1,838
	Water	224	787
	Insurance	2,272	2,122
	Maintenance	1,059	2,148
	Donations	1,175	490
	Fire Protection Costs	0	400
	TOTAL	7,615	7,785
5.2.2	ADMINISTRATION		
	Minor Equipment	0	938
	Bank Charges	94	68
	Communication costs	1,224	1140
	TOTAL	1,318	2146
5.2.3	GOVERNANCE AND COMPLIANCE		
	Independent Examiner's Fee	240	240
5.2.4	DEPRECIATION		
	Fixtures and Fittings	560	622
	SUPPORT COSTS TOTAL	9,733	10,793
	OVERALL TOTAL	34,216	39,755

MASJID HAYAT-UN-NABIY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2023

			2023	2022
			£	£
NOTE 6	FIXED ASSETS			
	Fixtures and Fittings at cost		5,600	6,222
	Less: Depreciation for the year		560	622
		Net Book Value	5,040	5,600
NOTE 7	DEBTORS			
	Insurance Prepaid		0	0
NOTE 8	CREDITORS			
	Independent Examiner's Fee		240	240
NOTE 9	EMPLOYEES			
	Number of Employees in period		2	2

NOTE 10 RELATED PARTY TRANSACTIONS

There were no such transactions in the year.

NOTE 11 In achieving the surplus £560 was charged as depreciation on Fixed Assets.

MASJID HAYAT-UN-NABIY

England & Wales - Charity number 1172406

Accounts

MASJID HAYAT-UN-NABIY

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 NOVEMBER 2022

REGISTERED NO. 1172406 (ENGLAND AND WALES)

MASJID HAYAT-UN-NABIY

CONTENTS

	PAGE
CHARITY INFORMATION	1
TRUSTEES' REPORT	2-4
STATEMENT OF TRUSTEES' RESPONSIBILITIES	5
INDEPENDENT EXAMINER'S REPORT	6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
ACCOUNTING CONVENTIONS AND ACCOUNTING POLICIES	9
NOTES TO THE FINANCIAL STATEMENTS	10-11

MASJID HAYAT-UN-NABIY

CHARITY INFORMATION

LEGAL NATURE:	FOUNDATION CHARITABLE INCORPORATED ORGANISATION (CIO)
DATE OF CONSTITUTION	1 JANUARY 2017
DATE CHARITY INCOPORATED:	4 APRIL 2017
DATE CHARITY REGISTERED:	4 APRIL 2017
CHARITY NUMBER:	1172406 (England and Wales)
TRUSTEES/MEMBERS:	ZAFAR IQBAL (CHAIR) MUHAMMAD YASIR IQBAL SABINA IQBAL
CHARITY OFFICE:	180 WINDSOR ROAD OLDHAM OL8 1RG
PRINCIPAL PREMISES:	138 WERNETH HALL ROAD OLDHAM OL8 2QZ
BANKERS:	HSBC 109 UNION STREET OLDHAM OL1 1RT
INDEPENDENT EXAMINER:	DEVSHI CHOTHANI CHARTERED ACCOUNTANT DBF ASSOCIATES 10 PARK PLACE MANCHESTER M4 4EY

MASJID HAYAT-UN-NABIY

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a charitable foundation incorporated organisation (CIO) established on 1 January 2017 by means of a formal constitution settlement. That document was formally registered with the Charity Commission on 4 April 2017 at which time the charity was duly incorporated.

Trustees

The original constitution appointed three trustees, all of whom are still serving. All three trustees are listed on page 1. They do not serve for fixed terms.

Organisational Structure

The day-to-day management of the trust lies in the hands of the three trustees referred to above, who meet on a regular basis to carry out the requisite managerial tasks.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and have taken appropriate steps to mitigate those risks.

OBJECTIVES AND ACTIVITIES

Objectives

The Charity's objectives as laid down in the constitution referred to above are as follows:-

1) To advance Islam in Oldham, in particular in the districts of Coppice and Werneth, for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Islam to enlighten others about the Islamic religion.

2) To further benefit the residents of Coppice and Werneth and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opionions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the residents.

Activities

The charity's activities included the provision of prayer facilities each Friday and on the various religious festivals and the provision of a community centre to serve as a focal point for the community in Oldham. They also included the provision of education facilities for the children of members.

FINANCIAL REVIEW

General Review

The charity achieved a surplus of £1,217 in the year compared with a surplus of £16,846 achieved in the previous year.

Reserves Policy

The charity has free reserves of £46,979 (made up of £52,579 less Net Fixed Assets of £5,600). This represents almost fourteen months of cover for the current level for unrestricted expenditure. The agreed target level of cover is twelve months unrestricted expenditure.

FUTURE PLANS

The trustees plan in 2023 to provide at least the same level of services as has been provided in 2022, subject, of course, to any government regulations, arising out of the pandemic.

MASJID HAYAT-UN-NABIY

YEAR ENDED 30 NOVEMBER 2022

RESPONSIBILITIES OF THE TRUSTEES AND OF THE INDEPENDENT EXAMINER

Responsibilities of the Trustees

These are detailed on page 5.

Responsibilities of the Independent Examiner

These are detailed on page 6.

TRUSTEES' DECLARATION

In accordance with charity law, as trustees, we certify that:-

- So far as we are aware, there is no relevant financial information of which the trust's independent examiner is unaware.
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the trust's independent examiner is aware of that information.

INDEPENDENT EXAMINER

Devshi Chothani, Chartered Accountant was first appointed as an independent examiner of the trust in 2017. He has expressed his willingness to continue in that capacity.

APPROVAL OF REPORT

This report has been prepared in accordance with the Charities SORP (FRS 102 - Update Bulletin 2 issued in October 2018 and the Charities Act 2011.

It was approved by the trustees on 2023 and is signed on their behalf by:-

.....Trustee .....Trustee

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF MASJID HAYAT-UN-NABIY YEAR ENDED 30 NOVEMBER 2022

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the period ended 30 November 2022 as set out on pages 7 and 8 together with the notes on pages 9 to 11.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

- to examine the Financial Statements under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act);
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the Financial Statements present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination no material matters have come to my attention which gives me cause to believe that, in any material respect,

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the Financial Statements did not accord with the accounting records; or
- the Financial Statements did not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Financial Statements give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.

..... Date .....

DEVSHI CHOTHANI
Chartered Accountant
Director of DBF Associates Ltd
10 Park Place
Manchester M4 4EY

MASJID HAYAT-UN-NABIY

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 NOVEMBER 2022

		UNRESTRICTED FUNDS	
		2022	2021
	NOTES	£	£
INCOMING RESOURCES FROM:			
Charitable Activities	3	10,041	11,456
Other Sources	4	30,931	44,869
		40,972	56,325
RESOURCES EXPENDED ON:			
Raising Funds		Nil	Nil
Charitable Activities	5	28,962	39,479
		28,962	39,479
SURPLUS/DEFICIT FOR THE PERIOD		1,217	16,846
FUNDS BROUGHT FORWARD		51,362	34,516
FUNDS CARRIED FORWARD		52,579	51,362

MASJID HAYAT-UN-NABIY

BALANCE SHEET
AS AT 30 NOVEMBER 2022

	NOTES	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS	6		5,600		6,222
CURRENT ASSETS					
Debtors	7	1,355		1,355	
Cash at Bank		45,222		43,945	
Cash in hand		642		200	
		47,219		45,500	
LESS: CURRENT LIABILITIES					
Creditors	8	240		360	
			46,979		45,140
NET ASSETS			52,579		51,362
REPRESENTED BY:					
General Fund		52,579		51,362	

Approved by the trustees on Dec 1 .....2023 and signed on their behalf by:

.....Trustee .....Trustee

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Conventions

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008, the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018

1.2 GOING CONCERN CONCEPT

The Financial Statements have been compiled on the assumption that the charity will be a going-concern for at least twelve months from the date of this report.

1.3 SOFA MINOR MODIFICATION

The trustees have opted to modify the SOFA slightly by grouping all incoming resources, other than those derived from Charitable Activities, under the generic heading "Other Sources" in order to avoid any potential confusion that could arise from the use of the heading "Donations and Legacies".

2 Accounting Policies

2.1 INCOME

a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

b) Grants, including any grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

2.2 EXPENDITURE

a) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

b) Resources expended are allocated to the particular activity where the cost relates directly to that activity.

2.3 FUNDS

a) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

b) Designated funds are unrestricted funds which have been specifically earmarked by the executive committee for particular purposes.

c) Restricted funds are funds to be used for specific purposes as laid down either by the donor or by the terms of the appeal. Expenditure which meets these criteria is charged to those funds. Currently, the charity does not have any restricted funds.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 30 NOVEMBER 2022

			2022	2021
NOTE 3	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		£	£
	Children's Tuition Fees		30,931	11,456
NOTE 4	INCOMING RESOURCES FROM OTHER SOURCES			
	Donations		10,041	35,718
	Government Covid 19 Support Grants		0	9,151
		TOTAL	10,041	44,869
		OVERALL TOTAL	40,972	56,325
NOTE 5	RESOURCES EXPENSES ON CHARITABLE ACTIVITIES			
			2022	2021
5.1	DIRECT COSTS		£	£
	Teaching Staff Costs		13,219	15,165
	Additional Teaching Support		15,743	16,405
		DIRECT COSTS TOTAL	28,962	31,570
5.2	SUPPORT COSTS			
5.2.1	ESTABLISHMENT			
	Heat and Light		1,838	2,660
	Water		787	485
	Insurance		2,122	1,689
	Maintenance		2,148	604
	Donations		490	0
	Fire Protection Costs		400	320
		TOTAL	7,785	5,758
5.2.2	ADMINISTRATION			
	Minor Equipment		938	251
	Bank Charges		68	0
	Communication costs		1140	969
		TOTAL	2,146	1220
5.2.3	GOVERNANCE AND COMPLIANCE			
	Independent Examiner's Fee		240	240
5.2.4	DEPRECIATION			
	Fixtures and Fittings		622	691
	SUPPORT COSTS TOTAL		10,793	7,909
		OVERALL TOTAL	39,755	39,479

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2022

			2022	2021
			£	£
NOTE 6	FIXED ASSETS			
	Fixtures and Fittings at cost		6,222	6,913
	Less: Depreciation for the year		622	691
		Net Book Value	5,600	6,222
NOTE 7	DEBTORS			
	Insurance Prepaid		0	1,355
NOTE 8	CREDITORS			
	Independent Examiner's Fee		240	360
NOTE 9	EMPLOYEES			
	Number of Employees in period		2	2

NOTE 10 RELATED PARTY TRANSACTIONS

There were no such transactions in the year.

NOTE 11 In achieving the surplus £622 was charged as depreciation on Fixed Assets.

MASJID HAYAT-UN-NABIY

England & Wales - Charity number 1172406

Accounts

MASJID HAYAT-UN-NABIY

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 NOVEMBER 2021

REGISTERED NO. 1172406 (ENGLAND AND WALES)

MASJID HAYAT-UN-NABIY

CONTENTS

	PAGE
CHARITY INFORMATION	1
TRUSTEES' REPORT	2-4
STATEMENT OF TRUSTEES' RESPONSIBILITIES	5
INDEPENDENT EXAMINER'S REPORT	6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
ACCOUNTING CONVENTIONS AND ACCOUNTING POLICIES	9
NOTES TO THE FINANCIAL STATEMENTS	10-11

MASJID HAYAT-UN-NABIY

CHARITY INFORMATION

LEGAL NATURE:	FOUNDATION CHARITABLE INCORPORATED ORGANISATION (CIO)
DATE OF CONSTITUTION	1 JANUARY 2017
DATE CHARITY INCOPORATED:	4 APRIL 2017
DATE CHARITY REGISTERED:	4 APRIL 2017
CHARITY NUMBER:	1172406 (England and Wales)
TRUSTEES/MEMBERS:	ZAFAR IQBAL (CHAIR) MUHAMMAD YASIR IQBAL SABINA IQBAL
CHARITY OFFICE:	180 WINDSOR ROAD OLDHAM OL8 1RG
PRINCIPAL PREMISES:	138 WERNETH HALL ROAD OLDHAM OL8 2QZ
BANKERS:	HSBC 109 UNION STREET OLDHAM OL1 1RT
INDEPENDENT EXAMINER:	DEVSHI CHOTHANI CHARTERED ACCOUNTANT DBF ASSOCIATES 10 PARK PLACE MANCHESTER M4 4EY

MASJID HAYAT-UN-NABIY

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a charitable foundation incorporated organisation (CIO) established on 1 January 2017 by means of a formal constitution settlement. That document was formally registered with the Charity Commission on 4 April 2017 at which time the charity was duly incorporated.

Trustees

The original constitution appointed three trustees, all of whom are still serving. All three trustees are listed on page 1. They do not serve for fixed terms.

Organisational Structure

The day-to-day management of the trust lies in the hands of the three trustees referred to above, who meet on a regular basis to carry out the requisite managerial tasks.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and have taken appropriate steps to mitigate those risks.

OBJECTIVES AND ACTIVITIES

Objectives

The Charity's objectives as laid down in the constitution referred to above are as follows:-

1) To advance Islam in Oldham, in particular in the districts of Coppice and Werneth, for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Islam to enlighten others about the Islamic religion.

2) To further benefit the residents of Coppice and Werneth and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opionions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the residents.

TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 30 NOVEMBER 2021

Activities

The charity's activities included the provision of prayer facilities each Friday and on the various religious festivals and the provision of a community centre to serve as a focal point for the community in Oldham. They also included the provision of education facilities for the children of members.

FINANCIAL REVIEW

General Review

The charity achieved a surplus of £16,846 in the year compared with a surplus of £4,538 achieved in the previous year. The surplus was largely attributable to the receipt in the year of over £9,150 in Covid 19 support grants.

Reserves Policy

The charity has free reserves of £14,165 (made up of £51,387 less Net Fixed Assets of £6,222). This represents almost fourteen months of cover for the current level for unrestricted expenditure. The agreed target level of cover is twelve months unrestricted expenditure.

FUTURE PLANS

The trustees plan in 2022 to provide at least the same level of services as has been provided in 2021, subject, of course, to any government regulations, arising out of the pandemic.

MASJID HAYAT-UN-NABIY

YEAR ENDED 30 NOVEMBER 2021

RESPONSIBILITIES OF THE TRUSTEES AND OF THE INDEPENDENT EXAMINER

Responsibilities of the Trustees

These are detailed on page 5.

Responsibilities of the Independent Examiner

These are detailed on page 6.

TRUSTEES' DECLARATION

In accordance with charity law, as trustees, we certify that:-

- So far as we are aware, there is no relevant financial information of which the trust's independent examiner is unaware.
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the trust's independent examiner is aware of that information.

INDEPENDENT EXAMINER

Devshi Chothani, Chartered Accountant was first appointed as an independent examiner of the trust in 2017. He has expressed his willingness to continue in that capacity.

APPROVAL OF REPORT

This report has been prepared in accordance with the Charities SORP (FRS 102 - Update Bulletin 2 issued in October 2018 and the Charities Act 2011.

It was approved by the trustees on 14th September 2022 and is signed on their behalf by:-

.....Trustee .....Trustee

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF MASJID HAYAT-UN-NABIY YEAR ENDED 30 NOVEMBER 2021

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the period ended 30 November 2021 as set out on pages 7 and 8 together with the notes on pages 9 to 11.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

- to examine the Financial Statements under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act);
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the Financial Statements present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination no material matters have come to my attention which gives me cause to believe that, in any material respect,

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the Financial Statements did not accord with the accounting records; or
- the Financial Statements did not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Financial Statements give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.

D. Chothani ..... Date 09/09/2022....

DEVSHI CHOTHANI
Chartered Accountant
Director of DBF Associates Ltd
10 Park Place
Manchester M4 4EY

MASJID HAYAT-UN-NABIY

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 NOVEMBER 2021

		UNRESTRICTED FUNDS	
		2021	2020
	NOTES	£	£
INCOMING RESOURCES FROM:			
Charitable Activities	3	11,456	14,670
Other Sources	4	44,869	17,167
		56,325	31,837
RESOURCES EXPENDED ON:			
Raising Funds		Nil	Nil
Charitable Activities	5	39,479	27,299
		39,479	27,299
SURPLUS/DEFICIT FOR THE PERIOD		16,846	4,538
FUNDS BROUGHT FORWARD		34,516	29,978
FUNDS CARRIED FORWARD		51,362	34,516

MASJID HAYAT-UN-NABIY

BALANCE SHEET
AS AT 30 NOVEMBER 2021

	NOTES	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS	6		6,222		-
CURRENT ASSETS					
Debtors	7	1,355		1,270	
Cash at Bank		43,945		33,526	
Cash in hand		200		200	
		45,500		34,996	
LESS: CURRENT LIABILITIES					
Creditors	8	360		480	
			45,140		34,516
NET ASSETS			51,362		34,516
REPRESENTED BY:					
General Fund		51,362		34,516	

Approved by the trustees on 14th Sep 2022 and signed on their behalf by:

.....Trustee .....Trustee

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Conventions

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008, the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018

1.2 GOING CONCERN CONCEPT

The Financial Statements have been compiled on the assumption that the charity will be a going-concern for at least twelve months from the date of this report.

1.3 SOFA MINOR MODIFICATION

The trustees have opted to modify the SOFA slightly by grouping all incoming resources, other than those derived from Charitable Activities, under the generic heading "Other Sources" in order to avoid any potential confusion that could arise from the use of the heading "Donations and Legacies".

2 Accounting Policies

2.1 INCOME

a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

b) Grants, including any grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

2.2 EXPENDITURE

a) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

b) Resources expended are allocated to the particular activity where the cost relates directly to that activity.

2.3 FUNDS

a) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

b) Designated funds are unrestricted funds which have been specifically earmarked by the executive committee for particular purposes.

c) Restricted funds are funds to be used for specific purposes as laid down either by the donor or by the terms of the appeal. Expenditure which meets these criteria is charged to those funds. Currently, the charity does not have any restricted funds.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 30 NOVEMBER 2021

NOTE 3	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2021	2020
		£	£
	Children's Tuition Fees	11,456	14,670

NOTE 4	INCOMING RESOURCES FROM OTHER SOURCES		
	Donations	35,718	8,045
	Government Covid 19 Support Grants	9,151	9,122
	TOTAL	44,869	17,167
	OVERALL TOTAL	56,325	31,837

NOTE 5 RESOURCES EXPENSES ON CHARITABLE ACTIVITIES

		2021	2020
5.1	DIRECT COSTS		£
	Teaching Staff Costs	15,165	13,642
	Additional Teaching Support	16,405	6,077
	DIRECT COSTS TOTAL	31,570	19,719
5.2	SUPPORT COSTS		
5.2.1	ESTABLISHMENT		
	Heat and Light	2,660	3,254
	Water	485	1,158
	Insurance	1,689	1,550
	Maintenance	604	638
	Fire Protection Costs	320	333
	TOTAL	5,758	6,933
5.2.2	ADMINISTRATION		
	Minor Equipment	251	-
	Communication costs	969	407
	TOTAL	1,220	407
5.2.3	GOVERNANCE AND COMPLIANCE		
	Independent Examiner's Fee	240	240
5.2.4	DEPRECIATION		
	Fixtures and Fittings	691	-
	SUPPORT COSTS TOTAL	7,909	7,580
	OVERALL TOTAL	39,479	27,299

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2021

			2021	2020
			£	£
NOTE 6	FIXED ASSETS			
	Fixtures and Fittings at cost		6,913	-
	Less: Depreciation for the year		691	-
		Net Book Value	6,222	-
NOTE 7	DEBTORS			
	Insurance Prepaid		1,355	1,270
NOTE 8	CREDITORS			
	Independent Examiner's Fee		360	480
NOTE 9	EMPLOYEES			
	Number of Employees in period		2	2

NOTE 10 RELATED PARTY TRANSACTIONS

There were no such transactions in the year.

NOTE 11 In achieving the surplus £691 was charged as depreciation on Fixed Assets.

MASJID HAYAT-UN-NABIY

England & Wales - Charity number 1172406

Accounts

MASJID HAYAT-UN-NABIY

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 NOVEMBER 2020

REGISTERED NO. 1172406 (ENGLAND AND WALES)

MASJID HAYAT-UN-NABIY

CONTENTS

	PAGE
CHARITY INFORMATION	1
TRUSTEES' REPORT	2-4
STATEMENT OF TRUSTEES' RESPONSIBILITIES	5
INDEPENDENT EXAMINER'S REPORT	6
STATEMENT OF FINANCIAL ACTIVITIES	7
BALANCE SHEET	8
ACCOUNTING CONVENTIONS AND ACCOUNTING POLICIES	9
NOTES TO THE FINANCIAL STATEMENTS	10-11

MASJID HAYAT-UN-NABIY

CHARITY INFORMATION

LEGAL NATURE:	FOUNDATION CHARITABLE INCORPORATED ORGANISATION (CIO)
DATE OF CONSTITUTION	1 JANUARY 2017
DATE CHARITY INCOPORATED:	4 APRIL 2017
DATE CHARITY REGISTERED:	4 APRIL 2017
CHARITY NUMBER:	1172406 (England and Wales)
TRUSTEES/MEMBERS:	MUHAMMAD YASIR IQBAL ZAFAR IQBAL (CHAIR) SABINA IQBAL
CHARITY OFFICE:	180 WINDSOR ROAD OLDHAM OL8 1RG
PRINCIPAL PREMISES:	138 WERNETH HALL ROAD OLDHAM OL8 2QZ
INDEPENDENT EXAMINER:	DEVSHI CHOTHANI CHARTERED ACCOUNTANT DBF ASSOCIATES 10 PARK PLACE MANCHESTER M4 4EY

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 NOVEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a charitable foundation incorporated organisation (CIO) established on 1 January 2017 by means of a formal constitution settlement. That document was formally registered with the Charity Commission on 4 April 2017 at which time the charity was duly incorporated.

Trustees

The original constitution appointed three trustees, all of whom are still serving. All three trustees are listed on page 1. They do not serve for fixed terms.

Organisational Structure

The day-to-day management of the trust lies in the hands of the three trustees referred to above, who meet on a regular basis to carry out the requisite managerial tasks.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and have taken appropriate steps to mitigate those risks.

OBJECTIVES AND ACTIVITIES

Objectives

The Charity's objectives as laid down in the constitution referred to above are as follows:-

1) To advance Islam in Oldham, in particular in the districts of Coppice and Werneth, for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals, producing and/or distributing literature on Islam to enlighten others about the Islamic religion.

2) To further benefit the residents of Coppice and Werneth and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opionions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the residents.

TRUSTEES' REPORT CONTINUED
FOR THE YEAR ENDED 30 NOVEMBER 2020

Activities

The charity's activities included the provision of prayer facilities each Friday and on the various religious festivals and the provision of a community centre to serve as a focal point for the community in Oldham. They also included the provision of education facilities for the children of members.

FINANCIAL REVIEW

General Review

The charity achieved a surplus of £4,538 in the year compared with a deficit of £1,575 achieved in the previous year. The surplus was entirely attributable to the receipt in the year of over £9,000 in Covid 19 support grants.

Reserves Policy

The Charity has free reserves of £34,516. This represents almost sixteen months of cover for the current level for unrestricted expenditure. The agreed target level of cover is twelve months unrestricted expenditure.

FUTURE PLANS

The trustees plan in 2021 to provide at least the same level of services as has been provided in 2020, subject, of course, to any government regulations, arising out of the pandemic

MASJID HAYAT-UN-NABIY

YEAR ENDED 30 NOVEMBER 2020

RESPONSIBILITIES OF THE TRUSTEES AND OF THE INDEPENDENT EXAMINER

Responsibilities of the Trustees

These are detailed on page 5.

Responsibilities of the Independent Examiner

These are detailed on page 6.

TRUSTEES' DECLARATION

In accordance with charity law, as trustees, we certify that:-

- So far as we are aware, there is no relevant financial information of which the trust's independent examiner is unaware.
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the trust's independent examiner is aware of that information.

INDEPENDENT EXAMINER

Devshi Chothani, Chartered Accountant was first appointed as an independent examiner of the trust in 2017. He has expressed his willingness to continue in that capacity.

APPROVAL OF REPORT

This report has been prepared in accordance with the Charities SORP (FRS 102 - Update Bulletin 2 issued in October 2018 and the Charities Act 2011.

It was approved by the trustees on 28/3/ 2022 and is signed on their behalf by:-

.....Trustee .....Trustee

Trustees' responsibilities in relation to the Financial Statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the year end. In preparing those financial statements, the trustees are required:

- to select suitable accounting policies and then apply them consistently;
- to make judgements that are reasonable and prudent;
- to state whether applicable accounting standards and statements of recommended practice have been followed subject to any departure disclosed and explained in the financial statements; and
- to prepare the financial statements on the on-going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In respect of the independent examination, the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF MASJID HAYAT-UN-NABIY YEAR ENDED 30 NOVEMBER 2020

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the period ended 30 November 2020 as set out on pages 7 and 8 together with the notes on pages 9 to 11.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

- to examine the Financial Statements under section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act);
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the Financial Statements present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination no material matters have come to my attention which gives me cause to believe that, in any material respect,

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the Financial Statements did not accord with the accounting records; or
- the Financial Statements did not comply with the applicable requirements concerning the form and content of Financial Statements set out in the Charities (Accounts and Reports) Regulations 2008, other than any requirement that the Financial Statements give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.

..... Date 28/3/22

DEVSHI CHOTHANI
Chartered Accountant
Director of DBF Associates Ltd
10 Park Place
Manchester M4 4EY

MASJID HAYAT-UN-NABIY

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 30 NOVEMBER 2020

	NOTES	UNRESTRICTED FUNDS 2020 £	2019 £
INCOMING RESOURCES FROM:			
Charitable Activities	3	14,670	12,484
Other Sources	4	16,239	17,314
		30,909	29,798
RESOURCES EXPENDED ON:			
Raising Funds		Nil	Nil
Charitable Activities	5	26,371	31,373
		26,371	31,373
SURPLUS/DEFICIT FOR THE PERIOD		4,538	-1,575
FUNDS BROUGHT FORWARD		29,978	31,553
FUNDS CARRIED FORWARD		34,516	29,978

MASJID HAYAT-UN-NABIY

BALANCE SHEET
AS AT 30 NOVEMBER 2020

	NOTES	2020 £	2019 £
CURRENT ASSETS			
Debtors	6	1,270	1,157
Cash at Bank		33,526	29,341
Cash in hand		200	200
		34,996	30,698
LESS: CURRENT LIABILITIES			
Creditors	7	480	720
NET ASSETS		34,516	29,978
REPRESENTED BY:			
General Fund		34,516	29,978

Approved by the trustees on ....28/3.....2022 and signed on their behalf by:

.....Trustee .....Trustee

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Conventions

1.1 BASIS OF PREPARATION

The Financial Statements have been prepared under the historical cost convention and in accordance with the Charities (Accounts and Reports) Regulations 2008, the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018

1.2 GOING CONCERN CONCEPT

The Financial Statements have been compiled on the assumption that the charity will be a going-concern for at least twelve months from the date of this report.

1.3 SOFA MINOR MODIFICATION

The trustees have opted to modify the SOFA slightly by grouping all incoming resources, other than those derived from Charitable Activities, under the generic heading "Other Sources" in order to avoid any potential confusion that could arise from the use of the heading "Donations and Legacies".

2 Accounting Policies

2.1 INCOME

a) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

b) Grants, including any grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

2.2 EXPENDITURE

a) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

b) Resources expended are allocated to the particular activity where the cost relates directly to that activity.

2.3 FUNDS

a) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

b) Designated funds are unrestricted funds which have been specifically earmarked by the executive committee for particular purposes.

c) Restricted funds are funds to be used for specific purposes as laid down either by the donor or by the terms of the appeal. Expenditure which meets these criteria is charged to those funds. Currently, the charity does not have any restricted funds.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 30 NOVEMBER 2020

NOTE 3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Children's Tuition Fees	14,670	12,484

NOTE 4 INCOMING RESOURCES FROM OTHER SOURCES

Donations	9,122	-
Government Covid 19 Support Grants	7,117	17,314
TOTAL	16,239	29,798
OVERALL TOTAL	30,909	29,798

NOTE 5 RESOURCES EXPENSES ON CHARITABLE ACTIVITIES

		2020	2019
5.1	DIRECT COSTS	£	£
	Teaching Staff Costs	13,555	17,233
	Additional Teaching Support	6,077	7,247
	Teaching Materials	-	180
		19,632	24,660
5.2	SUPPORT COSTS		
5.2.1	ESTABLISHMENT		
	Heat and Light	2,768	3,604
	Water	1,158	534
	Insurance	1,550	1,395
	Maintenance	616	940
		6,092	6,473
5.2.2	ADMINISTRATION		
	Communication costs	407	-
5.2.3	GOVERNANCE		
	Independent Examiner's Fee	240	240
	SUPPORT COSTS TOTAL	6,739	6,713
	OVERALL TOTAL	26,371	31,373

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 NOVEMBER 2020

		2020	2019
		£	£
NOTE 6	DEBTORS		
	Insurance Prepaid	1,270	1,157
NOTE 7	CREDITORS		
	Independent Examiner's Fee	480	720
NOTE 8	EMPLOYEES		
	Number of Employees in period	2	2

NOTE 9 RELATED PARTY TRANSACTIONS

There were no such transactions in the year.