

EASTON JAMIA MASJID
(A Charitable Incorporated Organisation)
Charity No: 1174320

Report and Financial Statements

Year Ended 31st August 2021

EASTON JAMIA MASJID

Contents	Page
Legal and Administrative Information	1
Report of the Trustees	2-3
Statements of Financial Activities	4
Charity Balance Sheet	5
Notes forming part of the financial statements	6-8

EASTON JAMIA MASJID

Legal and Administrative information

Constitution

Easton Jamia Masjid is a Charitable Incorporated Organisation and registered charity limited by guarantee and governed by its articles of association and policy document. Charity number 1174320. The Charity was registered on 18th August 2017.

Trustees

The directors of the charitable company ('the Charity') are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The maximum number of charity Management trustees are 12 and Honourable Permanent Trustees are 5.

Currently there are 9 Management board trustees.

At every fourth annual general meeting of the members of the CIO, all of the Managerial Charity Trustees shall seek appointment to the trustees' board.

Honourable permanent trustees are in permanent position unless otherwise decided by the board.

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

- | | | |
|-------------------------|---------------------|---------------------------|
| 1. SYED AJAZ SHAH | 2. ASHRAF HUSSAIN | 3. MOHAMMED YOUNIS |
| 4. ARSHAD MAHMUD | 5. ZIA HUSSAIN | 6. Abdul Raoof Malik, JP |
| 7. Abbid Hussain Younis | 8. Muhamad Yaqub | 9. Shahid Hussain Awan |
| 10. Majid Hussain | 11. Muhammad Javaid | 12. Chaudhry Nayeem Tahir |
| 13. Mohammed Arif | 14. Mohammad Rashid | |

Chair

Abdul Raoof Malik, JP

Registered Office

St Marks Road, Easton, Bristol. BS5 6JH

Bankers

Lloyds TSB, 124 High Street, Bristol, BS16 5HJ

Solicitors

Wards Solicitors

35 High Street, Bristol, BS1 2AW

Accountant

Ruhid Accountancy

18A The Shaftesbury Centre, Percy Street, Swindon. SN2 2AZ

EASTON JAMIA MASJID

Report of the Trustees of the Year Ended 31st August 2021

The trustees are pleased to present their report together with the financial statements of the charity of the year ended 31st August 2021.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with the current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

Objects of the Charity

The objects of the Charity are to –

- To provide a place for Muslims to perform their regular prayers.
- To promote and enlist in co-operation in Islamic Education and Culture and to advance the knowledge and understanding of Islam.
- To organise Islamic conferences, religious meetings, functions, seminars, sessions for interpretation and translation of Quran and Islamic festivals.
- To arrange Islamic Education classes for the children or alternatively to establish and maintain an Islamic religious school.

Audit

The Charity had taken advantage of the exemption from the requirement to have its accounts audited.

Organisation

A Board of Trustees of members, who meet monthly, administers the Charity for day-to-day affairs.

Investment powers

Under the constitution lies on charity document, the Charity has the power to make any investment that the Trustees see fit.

Land & Buildings and new extension

Charity owns two properties from where it runs and earns some rental income too. The rental income purely uses for the charity. Both properties valued to £1,054,000 of which Land £230,000 and Buildings £824,000. 2% Depreciation £16480 was charged on Buildings.

EASTON JAMIA MASJID
Report of the Trustees (continued)
For the Year Ended 31st August 2021

Review of the activities and future development

During the year the normal religious activities have continued. Future developments will cover the on-going work of maintaining the internal and exterior of the Mosque.

Reserve policy and risk management

The Charity has in place, specific commitments from its members to continue their financial support, to enable the Charity to fund its monthly repayments to the Bank, the Trustees are confident that the support of members will continue into the foreseeable future.

Loan Re-pay

Charity took loan 74k from volunteers during the extension project back in 18-19. The remaining 23k has been paid off this year. Loan amount is nil now.

Trustees responsibilities in the relation to the financial statements

Charity Law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the Charity, at the end of the financial year and of its surplus or deficit for the financial year. In doing so the trustees are required to –

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements comply with the Charity Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

These accounts have been prepared in accordance with the Financial Reporting Standard to Smaller Entities and SORP 2015

By order of the Trustees

Abdul Raoof Malik

Abdul Raoof Malik JP

Trustee

Dated – 20th April 2022

EASTON JAMIA MASJID
STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31st August 2021

	<u>Unrestricted Funds</u>	
	2021	2020
	£	£
<u>INCOMING RESOURCES</u>		
Contributions and Donations received	41,027	67,319
Rental Income	<u>12,339</u>	<u>10,896</u>
TOTAL INCOMING RESOURCES AVAILABLE FOR CHARITY	<u>53,366</u>	<u>78,215</u>
<u>Less Administrative Costs</u>		
Salary and Wages	4,350	19,234
Workplace Pension	-	369
Printing and Stationary	-	-
Insurances	1,476	2132
Accounting Fees	-	-
Repairs and Maintenance	2,630	6,000
Telephone	422	599
Light, Heat and Water	5,735	12,207
Temporary Accommodation	2,400	-
Other Professional Fees	-	8245
General Expenses	-	358
Donation	-	3085
	<u>17,013</u>	<u>52,529</u>
<u>Finance Costs</u>		
Bank Charges	-	-
<u>Depreciation:</u> Freehold Property (Note 1, Page 7)	16,480	16,480
<u>TOTAL RESOURCES EXPENDED</u>	<u>33,493</u>	<u>69,009</u>
<u>NET INCOME For Year (operating activities)</u>	19,873	9,206
<u>Total Funds brought forward</u>	1,110,638	1,101,432
<u>Total funds carries forward</u>	<u>1,130,511</u>	<u>1,110,638</u>

- The Statement of Financial Activities includes all gains and losses recognised in the year
- All incoming resources and resources expended derive from continuing activities

<u>RECONCILIATION OF MOVEMENT IN FUNDS</u>	2021	2020
	£	£
<u>Unrestricted General Funds</u>		
Opening Funds 1 st September 2020	1,110,638	1,101,432
Surplus (Deficit) for the period	19,873	9,206
Closing Funds at 31 st August 2021	<u>1,130,511</u>	<u>1,110,638</u>

EASTON JAMIA MASJID **CHARITY BALANCE SHEET**

As at 31st August 2021

	2021	2020
	£	£
<u>UNRESTRICTED GENERAL FUNDS</u>		
Total Funds (Page 4)	<u>1,130,511</u>	<u>1,110,638</u>
<u>STATEMENT OF ASSETS & LIABILITIES</u>		
<u>Tangible Fixed Assets</u>		
Land and Buildings	1,054,000	1,054,000
Building Renovation - Costs	-	-
<u>Less</u> - Accumulated Depreciation	53,765	37,285
	<u>1,000,235</u>	<u>1,016,715</u>
 <u>CURRENT ASSETS</u>		
Pre-payments	3557	-
Cash at Bank	127,334	117,530
	<u>130,891</u>	<u>117,530</u>
<u>Less - CURRENT LIABILITIES- amounts falling due within 12 months</u>		
Creditors	<u>615</u>	<u>23,607</u>
 <u>NET CURRENT ASSETS (LIABILITIES)</u>	<u>130,276</u>	<u>93,923</u>
<u>EXCESS OF ASSETS OVER LIABILITIES</u>	<u>1,130,511</u>	<u>1,110,638</u>

For the year ending 31st August 2021 the Charity was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The trustees have not required the Charity to obtain an audit in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to Charities subject to the small companies regime.

Approved by the Board and Signed on its Behalf

Abdul Raoof Malik

Abdul Raoof Malik JP – Chair of Trustees
Dated – 20th April 2022

EASTON JAMIA MASJID

Notes Forming Part of the Financial Statements **For the Year Ended 31st August 2021**

1. Accounting Policies

The financial statements have been prepared under the historical cost convention and in accordance with the Statements of Recommended Practice, Accounting and Reporting by Charities (SORP 2015), applicable accounting standards FRS 102 and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are as follows.

Cash Flow

The accounts do not include a cash flow statement for the Company, as a Small Reporting Entity, is exempt from the requirement to do so. FRS 102

Depreciation: Property (Buildings)

In accordance with the Statements of Standard Accounting Practice 12 the Charity has provided for depreciation on a straight-line basis at 2% on Buildings

Donations and Grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

- When donors specify that donations and grants given to the Charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When donors specify that donations and grants including capital gains, are for particular restricted purposes which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Intangible Income

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised when there is no financial cost borne by a third party.

Interest receivable

Interest is included when receivable by the Charity.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT, which cannot be recovered.

Fund accounting

Funds held by the Charity are either:

- Unrestricted general funds – these are funds, which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purpose or projects.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Legal status of the Charity

The Charity is a Charitable Incorporated Organisation limited by guarantee. The liability of each member in the event of winding-up is limited to £1.

	2021	2020
<u>Incoming Resources</u>	£	£
Contributions and Donations received	41,027	67,319
Rental Income	12,339	10,896
	<u>53,366</u>	<u>78,215</u>
<u>Tangible Fixed Assets</u>	2021	2020
<u>Buildings</u>	£	£
<u>At Cost</u> 1 st September 2020	1,054,000	1,054,000
Additions during the year	-	-
At cost 31 st August 2021	<u>1,054,000</u>	<u>1,054,000</u>
<u>Depreciation</u>		
Charge for Year	<u>16,480</u>	<u>16,480</u>
<u>Depreciation</u> at 31 st August 2021	<u>53,765</u>	<u>37,285</u>
Net Book Value at 31 st August 2021	<u>1,000,235</u>	<u>1,016,715</u>

EASTON JAMIA MASJID

Notes Forming Part of the Financial Statements (continued) **For the Year Ended 31st August 2021**

Taxation

The Charity is a registered Charitable Incorporated Organisation and does not have a Corporation Tax liability.

Trustees Emoluments

Trustees do not receive any emoluments.

Capital Commitments

The Charity has no current Capital Commitments.

Post Balance Sheet Events

No events have occurred since the date of these accounts which would have a material bearing on them.

Reserves

	2021	2020
	£	£
Unrestricted General Funds	<u>1,130,511</u>	<u>1,110,638</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
EASTON JAMIA MASJID

On accounts for the
year ended

31ST AUGUST 2021

Charity
no (if any)

1174320

Set out on pages

4&5

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2021**

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust'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
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [Institute of Financial Accountant]]

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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 accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Md Noman Ruhid

Date:

01/07/2022

Name:

MD NOMAN RUHID AFA

Relevant professional qualification(s) or body (if any):

Institute of Financial Accountant (IFA)
Membership no - 273464

Address:

RUHID ACCOUNTANCY

18A SHAFTESBURY CENTRE, PERCY STREET

SWINDON. SN2 2AZ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

N/A