

AL-JAMIA SUFFA-TUL-ISLAM GRAND MOSQUE

OFFICIALS AND ADVISORS

DIRECTORS & TRUSTEES

MOHAMMED HABIB UR REHMAN SAHIBZADA

MOHAMMAD ANWAR-UL-HAQ

ZAHOR AHMED

MOHAMMED RIAZ

REGISTERED OFFICE

HORTON PARK AVENUE

BRADFORD

BD5 0LD

SOLICITORS

WRIGLEYS LLP

19 COOKRIDGE STREET

LEEDS

LS2 3AG

ACCOUNTANTS

TAJ JAVED LTD

CHARTERED CERTIFIED ACCOUNTANTS

28 HASLINGDEN DRIVE

BRADFORD

BD9 5HR

BANKERS

NAT WEST BANK PLC

7 HUSTLERGATE

BRADFORD

BD1 1PP

AL-JAMIA SUFFA-TUL-ISLAM GRAND MOSQUE

TRUSTEE'S REPORT

The trustees present their report with the financial statements of the Charity for the year ended 31 March 2023.

History of the charity

Al-Jamia Suffa-Tul-Islam Grand Mosque was incorporated on 7th February 2018 and on 6th August 2018 it was granted registered charity status with the Charities Commission.

At the point of incorporation fixtures and fittings, office equipment and cash and bank and in hand were passed on to the charity.

Objectives of the charity

The aims of the charity are to advance the Islamic religion for the benefit of the public in particularly but not exclusively by:

- (a) maintaining a mosque to hold prayers
- (b) hosting lectures and visits
- (c) celebrating islamic festival
- (d) providing Islamic funeral and other services required by the community

The Mosque will be a accessible and welcoming venue whilst delivering the above objectives.

Management and Governance

The Articles of Association provides that there shall be between three and nine trustees/directors. Mohammed Habib Ur Rehman Sahibzada is appointed as trustee for the life of the charity. All other trustees are appointed for a term of three years. A Trustee who has served their term must retire at the next Annual Trustees meeting. A retiring trustee may be re-appointed.

New trustees are to be appointed by the existing trustees. Any person who is appointed as a Trustee will automatically, by virtue of that appointment, become a Member. No other person than a Trustee may be admitted as a Member.

The trustees are responsible for the day to day running and operational matters. The trustees hold regular meetings to manage the affairs of the charity and sub committees are set up with support from staff to oversee various projects as and when needed.

An induction process is in place for new a trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and philosophical approach of the Charity.

Risk Management

The trustees are responsible for the management of the risks that are faced by the charity. Regular reviews of risk assessment are carried out with risks being identified, assessed and controls put in place to mitigate the risks it faces.

Achievements and Performance

The charity's activities over the past year have returned to normal as per prior to the covid period. The charity has successfully delivered a number of its intended charitable aims throughout the previous twelve months, including and not exclusive to the provision and delivery of: (i) daily five prayers, weekly Jumuah prayer & annual Eid prayers; (ii) Islamic Studies education for males and females of all ages; this now being delivered in person as pre-covid.

There is a demand and a need for more space within the Mosque so that various community events and activities can take place simultaneously without disturbing the regular activities. In order to fulfil this there is the ongoing construction work on the adjoining building. The trustees believe that the facilitation of the aforementioned activities with the addition to the new building will further provide benefit to those who worship at the mosque and the wider community of Bradford.

The trustees consider that these activities, summarised above, provide benefit both to those who worship at our mosque and the wider community of Bradford.

Financial review and reserves policy

Incoming resources for the period were £405,916 (2022 £458,158), incoming resources are donations, madressa fees by supporters of the mosque and a Muslim Sports Foundation grant of £3,695. Resources expended for the period are £397,549 (£2022 £340,613), giving a surplus for the period of £8,367. The expenditure includes £91,197 (2022 £35,757) paid towards the construction of the extension.

Total unrestricted funds at 31 March 2023 are £276,273. The Trustees are confident that at this level they would be able to continue the current activities of the charity

It is the policy of the Charity to maintain adequate resources in its general fund so that it can continue and complete the construction of the mosque and thereafter undertake future activities to promote Islamic education and training.

AL-JAMIA SUFFA-TUL-ISLAM GRAND MOSQUE

TRUSTEE'S REPORT

Future plans

Regular gatherings and events have now returned to normality. Normal madrassa lessons are running in person and activities are now running regularly. Although congregation attendance has improved, donation levels have reduced as a result of the rise in inflation, increased cost of living and the general economic outlook.

The Trustees intend to continue raising funds via donations in a similar way to the recent past and will be looking out for new opportunities that become available in the future.

We intend to maintain our existing range of community activities and services and also continue with the ongoing construction work which will enable us to provide extra facilities and space required by the public at large that the current mosque building cannot accommodate.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Al-Jamia Suffa-Tul-Islam Grand Mosque for the purposes of company law) are responsible for preparing the Trustees' Annual Report [(including the Strategic Report)] and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

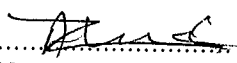
The charity's trustees are satisfied that the internal controls operated to safeguard the Charity's assets are appropriate to the nature and scale of the Charity's operations.

The charity's trustees have assessed risks affecting the Charity and believe that safeguards against significant risks are in place as far as practical.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (Charities SORP (FRS 102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the order of the Trustees on 17 December 2023


.....
Mohammed Riaz
Trustee


.....
Zahoor Ahmed
Trustee

AL-JAMIA SUFFA-TUL-ISLAM GRAND MOSQUE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF AL-JAMIA SUFFA-TUL-ISLAM GRAND MOSQUE

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 6 to 13.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

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.



Javed Ahmed BA FCCA
Taj Javed Ltd
Chartered Certified Accountants
28 Haslingden Drive, Bradford, West Yorkshire BD9 5HR

Date 17/12/2023

AL-JAMIA SUFFA-TUL-ISLAM GRAND MOSQUE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR

1 APRIL 2022 to 31 MARCH 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<u>Incoming Resources</u>					
Incoming resources from generated funds:					
Donations and fees	2	402,221	—	402,221	453,060
Grants	2	—	3,695	3,695	5,098
Investment income		—	—	—	—
Incoming resources from charitable activities					
		—	—	—	—
Total incoming resources		402,221	3,695	405,916	458,158
<u>Resources expended</u>					
Charitable activities	3	370,550	3,714	374,264	316,544
Governance costs	3	23,285	—	23,285	24,069
Total Resources expended		393,835	3,714	397,549	340,613
Transfers between funds		(19)	19	—	—
Net incoming resources before other recognised gains and losses		8,367	—	8,367	117,545
Other recognised gains		—	—	—	—
Net movement in funds		8,367	—	8,367	117,545
<u>Reconciliation of funds</u>					
Total funds brought forward 1 April 2022		267,906	—	267,906	150,361
Total funds carried forward 31 March 2023		276,273	—	276,273	267,906

The notes on pages 6 to 13 form part of these accounts

AL-JAMIA SUFFA-TUL-ISLAM GRAND MOSQUE

BALANCE SHEET AS AT 31 MARCH 2023

	Note	£	2023	£	£	2022	£
Fixed assets							
Fixtures and Fittings	9			90,640		106,637	
Office Equipment	9			10,173		11,968	
				<u>100,813</u>		<u>118,605</u>	
Current assets							
Debtors	10	17,615			10,214		
Cash at Bank		249,651			239,507		
Cash in Hand		445			465		
		<u>267,711</u>			<u>250,186</u>		
Creditors:-							
Amounts due within one year	11	92,251			100,885		
Net current assets				<u>175,460</u>		<u>149,301</u>	
Total assets less current liabilities				276,273		267,906	
Creditors:-							
Amounts due after more than one year				-		-	
Net Assets				<u>276,273</u>		<u>267,906</u>	
Capital and reserves							
Unrestricted Funds	13			276,273		267,906	
Total funds				<u>276,273</u>		<u>267,906</u>	

For the financial period ending 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with provisions applicable to companies subject to the small companies regime and with FRS 102.

These financial statements were approved by the Directors/Trustees

on 17 December 2023 and are signed on their behalf by :

Zahoor Ahmed Zahoor Ahmed

Mohammed Riaz Mohammed Riaz

AL-JAMIA SUFFA-TUL-ISLAM GRAND MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a) Basis of accounts preparation

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with: The Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland issued on 16 July 2014 and with the Charities Act 2011.

The organisation has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash statement.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

b) Accounting convention

The financial statements are prepared on a going concern, accruals basis under the historical cost convention.

b) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) 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. The following specific policies are applied to categories of income:

Voluntary income is included in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Since the charity is not registered for VAT, expenditure includes any VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g staff time, estimated usage.

e) Unrestricted funds

Unrestricted funds are the incoming resources available for the objects of the charity without specified purpose and are part of the general funds.

AL-JAMIA SUFFA-TUL-ISLAM GRAND MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Accounting Policies (contd.)

f) Restricted funds

Restricted funds are the incoming resources available for a particular area or purpose stated by the donor and are allocated separately.

f) Going concern

The charity has sufficient cash at bank at 31 March 2023 and has raised further funds since the year end, which provide adequate resources to finance the day to day operations. The trustees monitor the expenditure level and ensure that expenditure is only incurred when sufficient funds are available to cover payments as they fall due.

On this basis, the trustees have reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future, being a period of twelve months after the date on which this report and financial statements are signed. For this reason, it continues to adopt the going concern basis in the financial statements.

g) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided on fixed assets at the following rates:

Fixtures and fittings	15% - reducing balance
Office equipment	15% - reducing balance

2 Incoming Resources

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	2022 £
Donations	330,775	-	330,775	349,120
Madressa Fees	66,087	-	66,087	63,462
Rental Income	5,359	-	5,359	4,680
Grants	-	3,695	3,695	5,098
Coronavirus Job Retention Scheme	-	-	-	36,798
	<u>402,221</u>	<u>3,695</u>	<u>405,916</u>	<u>459,158</u>

Donations are received from members of the public to support the work of Al-Jamia Suffa-Tul-Islam Grand Mosque in the advancement of the Islamic religion for the benefit of the public.

The grant comprises of monies received from Muslim Sports Foundation to be used in the provision of sports activities.

3 Total Resources expended

	Basis of allocation	Charitable activity £	Governance £	Total 2023 £	2022 £
Council Tax and Water	Usage	7,897	416	8,313	14,164
Light & heat	Usage	63,914	3,364	67,278	60,731
Refuse and cleaning	Usage	7,461	393	7,854	9,700
Repairs & renewals	Usage	18,451	971	19,422	32,007
PP & Stationary	Usage	1,432	75	1,507	1,907
Telephone & Internet	Usage	1,805	96	1,901	1,688
Insurance	Usage	8,276	436	8,712	8,484
Salaries inc pension	Staff time	135,566	11,856	147,422	138,995
Training	Direct	1,584	-	1,584	-
Subcontractors	Direct	10,800	-	10,800	10,800
Media & website costs	Direct	1,803	95	1,898	2,022
Accountancy	Direct	-	1,560	1,560	1,470
Legal & Professional	Direct	-	13	13	4,042
Events	Direct	3,468	-	3,468	-
Sports activities	Direct	3,714	-	3,714	5,133
Bank charges	Direct	-	3,120	3,120	228
Sundry Expenses	Usage	-	-	-	-
Depreciation	Usage	16,902	890	17,792	13,485
New building construction	Direct	91,191	-	91,191	35,757
		<u>374,264</u>	<u>23,285</u>	<u>397,549</u>	<u>340,613</u>

AL-JAMIA SUFFA-TUL-ISLAM GRAND MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

4 Net Incoming Resources for the Year

	2023	2022
	£	£
This is stated after charging:		
Depreciation	17,792	13,485
Accountancy	1,560	1,470
	<u> </u>	<u> </u>

5 Staff costs

2023 **2022**

Number of full time and part time employees or their time equivalents:

Engaged on charitable activities - Full time	1	1
Engaged on charitable activities - Part time	17	17
Engaged on Management and administration activities - Part time	1	1
	<u>19</u>	<u>19</u>
Wages and salaries	146,780	137,763
Social security costs	-	-
Pension costs	642	1,232
	<u>147,422</u>	<u>138,995</u>

There were no employees with emoluments in excess of £50,000 per annum.

6 Trustees' remuneration and expenses

No remuneration directly or indirectly out of the charity was paid or payable to any trustee.

During the period no expenses were reimbursed to the trustees of the Charity.

7 Transactions with related parties

The following payments were made to persons connected with the trustee/director -Mohammed Habib Ur Rehman Sahibzada:

Name	Relationship with Mohammed Habib Ur Rehman Sahibzada	Expenditure Category	2023	2022
			£	£
M Naveed	Son in Law	Salary	13,338	12,510
H B Sahibzada	Daughter	Salary	8,892	8,340
Z B Sahibzada	Daughter	Salary	9,120	8,554
I Sahibzada	Son	Subcontrator	10,800	10,800
M Ali	Grandson	Salary	-	1,919

The payments to the above named were for services provided to the Charity based on normal arms length terms.

8 Taxation

Al-Jamia Suffa-Tul-Islam Grand Mosque is a registered charity and is exempt under Part I of the Corporation Tax Act 2010 on its income and Section 256 Taxation of Chargeable Gains Act 1992 on its Capital Gains. The Charity is not registered for VAT and the expenditure includes VAT where applicable.

AL-JAMIA SUFFA-TUL-ISLAM GRAND MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

9 Fixed Assets for use by the charity

		Fixtures and Fittings	Office Equipment	Total
		£	£	£
Cost	Brought forward at 1 April 2022	199,600	22,400	222,000
	Additions	-	-	-
	Carried forward at 31 March 2023	199,600	22,400	222,000
Depreciation	Brought forward at 1 April 2022	92,963	10,432	103,395
	Charged for the year	15,997	1,795	17,792
	Carried forward at 31 March 2023	108,960	12,227	121,187
Net Book Value	At 31 March 2023	90,640	10,173	100,813
Net Book Value	At 31 March 2022	106,637	11,968	118,605

The Fixtures and Fittings and Office Equipment were transferred to the charity at valuation upon gaining registered charity status.

10 Debtors

Amounts falling due within one year:	2023	2022
	£	£
Accrued income	9,176	6,084
Prepayments	8,439	4,130
	17,615	10,214

11 Creditors

Amounts falling due within one year:	2023	2022
	£	£
Trade creditors	4,397	5,071
Loan - Karz Hasan	76,500	76,500
Pension	125	240
Other creditors (Wages)	11,096	11,269
PAYE & NI	133	7,805
	92,251	100,885

12 Summary of Net Assets by Fund

	Tangible Assets £	Current Assets £	Current Liabilities £	Total £
Restricted Funds	-	-	-	-
Unrestricted Funds	100,813	267,711	(92,251)	276,273
	100,813	267,711	(92,251)	276,273

AL-JAMIA SUFFA-TUL-ISLAM GRAND MOSQUE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13 Movements in Funds

	Balance at 01-Apr-22 £	Incoming Resources £	Outgoing Resources £	Transfers £	Balance at 31-Mar-23 £
Restricted funds					
Sports activities	-	3,695	(3,714)	19	-
Unrestricted funds:					
General fund	267,906	402,221	(393,835)	(19)	276,273
Total funds	<u>267,906</u>	<u>405,916</u>	<u>(397,549)</u>	<u>-</u>	<u>276,273</u>

Purpose of Restricted Funds

Sports activities : This has been funded through Muslim Sports Foundation grant. This money was utilised in the provision of sports for the pupils attending madressa classes.

14 Capital commitments

	2023 £	2022 £
Expenditure contracted but not provided in the accounts	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

15 Going concern

After making enquiries the trustees have a reasonable expectation that the association has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in the financial statements.

AL-JAMIA SUFFA-TUL-ISLAM GRAND MOSQUE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOMING RESOURCES		
Voluntary income		
Donations	330,775	349,120
Madressa Fees	66,087	63,462
Rental Income	5,359	4,680
Muslim Sports Foundation Grant	3,695	5,098
Coronavirus Job Retention Scheme	—	35,798
Total incoming resources	<u>405,916</u>	<u>458,158</u>
RESOURCES EXPENDED		
Council Tax and Water	8,313	14,164
Light & heat	67,278	60,731
Refuse and cleaning	7,854	9,700
Repairs & renewals	19,422	32,007
PP & Stationary	1,507	1,907
Telephone & Internet	1,901	1,688
Insurance	8,712	8,484
Salaries inc pension	147,422	138,995
Training	1,584	—
Subcontractors	10,800	10,800
Media & website costs	1,898	2,022
Accountancy	1,560	1,470
Legal & Professional	13	4,042
Events	3,468	—
Sports activities	3,714	5,133
Bank Charges	3,120	228
Sundry Expenses	—	—
Depreciation	17,792	13,485
New building construction	91,191	35,757
Total Resources expended	<u>397,549</u>	<u>340,613</u>
Surplus/(deficit) for the year	<u>8,367</u>	<u>117,545</u>