

JAMIA MASJID AND USMANIA EDUCATION CENTRE

England & Wales · Charity number 1185555

Details

Status Registered

Legal form CIO

Registered 2019-09-30

Register [View on the Charity Commission register](#)

Contact

Address 22 Leyburn Road
Sheffield
S8 0XA

Phone 01142582070

Email masjid@jamiamasjiduec.org.uk

Website <https://www.jamiamasjiduec.org.uk/>

Activities

Objects: 1. TO ADVANCE THE ISLAMIC RELIGION IN SHEFFIELD AND THE SURROUNDING AREAS FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND DISTRIBUTING LITERATURE ON PRAYERS FOR THE ISLAMIC FAITH TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC RELIGION. ALSO BY EDUCATING MUSLIMS TO BECOME ACTIVE ROLE MODELS IN BRITISH SOCIETY WHILST MAINTAINING THEIR MUSLIM IDENTITY. TO TEACH THEM TO BE TOLERANT, CARING AND RESPECTFUL TO PEOPLE FROM ALL BACKGROUNDS AND BELIEFS TO ACHIEVE A COHERENT COMMUNITY. 2. TO FURTHER OR BENEFIT THE RESIDENTS OF SHEFFIELD 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. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER: TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS. 3. THE PROMOTION OF RACIAL HARMONY FOR THE PUBLIC BENEFIT BY: A) PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING BETWEEN DIFFERENT RACIAL GROUPS; B) ADVANCING EDUCATION AND RAISING AWARENESS ABOUT DIFFERENT RACIAL GROUPS TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT RACIAL GROUPS.

Activities: The main benefits of JMUEC is for the regeneration of spiritual power through prayers, the remembrance of Allah, recital of the Quran, and supplications. 5 times daily prayers. Educating the whole community from cradle to the grave not only on the Islamic faith but also secular education. Establish community cohesion by encouraging different faith groups to meet and work in collaboration.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Sheffield City

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £178,260 | £16,284 | - | - |
| 2024-03-31 | £145,506 | £26,430 | - | - |
| 2023-03-31 | £171,375 | £3,773 | - | - |
| 2022-03-31 | £181,281 | £7,753 | - | - |
| 2021-03-31 | £20,114 | £5,568 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------------|-------|------------|
| MOHAMMED ASLAM ZAHID | Chair | 2019-07-01 |
| Ahsan Lone | | 2019-07-01 |
| Assad Rehmani | | 2019-07-01 |
| Khalid Mahmood | | 2019-07-01 |
| Mohammed Anwar | | 2019-07-01 |
| Mohammed Saddique | | 2019-07-01 |
| Mohammed Yasin Khalid | | 2019-07-01 |
| Waqas Mahmood | | 2019-07-01 |

JAMIA MASJID AND USMANIA EDUCATION CENTRE

England & Wales - Charity number 1185555

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Jamia Masjid and Usmania Education Centr

Hartrose Associates Ltd
61A Blagden Street
Sheffield
South Yorkshire
S2 5QS

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Report of the Trustees
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1185555

Principal address

22 Leyburn Road
Sheffield
S8 0XA

Trustees

M A Zahid
K Mahmood
A Rehmani
M Anwar
W Mahmood
M Y Khalid
A Lone

Independent Examiner

Hartrose Associates Ltd
61A Blagden Street
Sheffield
South Yorkshire
S2 5QS

Approved by order of the board of trustees on 23 March 2026 and signed on its behalf by:

M A Zahid - Trustee

Independent examiner's report to the trustees of Jamia Masjid and Usmania Education Centr

I report to the charity trustees on my examination of the accounts of Jamia Masjid and Usmania Education Centr (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sujad Anwar ACCA
The Institute of Chartered Accountants in Ireland

Hartrose Associates Ltd
61A Blagden Street
Sheffield
South Yorkshire
S2 5QS

23 March 2026

Jamia Masjid and Usmania Education Centr

Statement of Financial Activities
for the Year Ended 31 March 2025

| | Notes | 31.3.25 Unrestricted fund £ | 31.3.24 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 177,999 | 145,333 |
| Investment income | 2 | 261 | 173 |
| Total | | <u>178,260</u> | <u>145,506</u> |
| EXPENDITURE ON | | | |
| Raising funds | 3 | 7,688 | 13,329 |
| Other | | 8,596 | 13,101 |
| Total | | <u>16,284</u> | <u>26,430</u> |
| NET INCOME | | 161,976 | 119,076 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 1,040,158 | 921,082 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>1,202,134</u></u> | <u><u>1,040,158</u></u> |

The notes form part of these financial statements

Jamia Masjid and Usmania Education Centr

Balance Sheet
31 March 2025

| | Notes | 31.3.25 Unrestricted fund £ | 31.3.24 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 6 | 1,186,890 | 993,616 |
| CURRENT ASSETS | | | |
| Cash at bank | | 45,356 | 46,333 |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (112) | 209 |
| NET CURRENT ASSETS | | <u>45,244</u> | <u>46,542</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 1,232,134 | 1,040,158 |
| CREDITORS | | | |
| Amounts falling due after more than one year | 8 | (30,000) | - |
| NET ASSETS | | <u>1,202,134</u> | <u>1,040,158</u> |
| FUNDS | 10 | | |
| Unrestricted funds | | <u>1,202,134</u> | <u>1,040,158</u> |
| TOTAL FUNDS | | <u>1,202,134</u> | <u>1,040,158</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 23 March 2026 and were signed on its behalf by:

M Anwar - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

| | | |
|------------------------|-------------------|-------------------|
| | 31.3.25 | 31.3.24 |
| | £ | £ |
| Bank interest received | 261 | 173 |
| | <u> </u> | <u> </u> |

3. RAISING FUNDS

Raising donations and legacies

| | 31.3.25 | 31.3.24 |
|---------------|--------------|---------------|
| | £ | £ |
| Support costs | 7,688 | 13,329 |
| | <u>7,688</u> | <u>13,329</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 145,333 |
| Investment income | 173 |
| Total | <u>145,506</u> |
| EXPENDITURE ON | |
| Raising funds | 13,329 |
| Other | 13,101 |
| Total | <u>26,430</u> |
| NET INCOME | 119,076 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 921,082 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>1,040,158</u></u> |

6. TANGIBLE FIXED ASSETS

| | Freehold property £ |
|-----------------------|---------------------------|
| COST | |
| At 1 April 2024 | 993,616 |
| Additions | 193,274 |
| | <hr/> |
| At 31 March 2025 | 1,186,890 |
| | <hr/> |
| NET BOOK VALUE | |
| At 31 March 2025 | 1,186,890 |
| | <hr/> <hr/> |
| At 31 March 2024 | 993,616 |
| | <hr/> <hr/> |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.25 £ | 31.3.24 £ |
|------------------------------|--------------|--------------|
| Taxation and social security | 112 | (209) |
| | <hr/> <hr/> | <hr/> <hr/> |

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 31.3.25 £ | 31.3.24 £ |
|-----------------|--------------|--------------|
| Other creditors | 30,000 | - |
| | <hr/> <hr/> | <hr/> <hr/> |

9. LOANS

An analysis of the maturity of loans is given below:

| | 31.3.25 £ | 31.3.24 £ |
|--|--------------|--------------|
| Amounts falling between one and two years: | | |
| Qarz Hasna - M Rafiq Khan | 30,000 | - |
| | <hr/> <hr/> | <hr/> <hr/> |

10. MOVEMENT IN FUNDS

| | At 1.4.24 £ | Net movement in funds £ | At 31.3.25 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 1,040,158 | 161,976 | 1,202,134 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | 1,040,158 | 161,976 | 1,202,134 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 178,260 | (16,284) | 161,976 |
| TOTAL FUNDS | <u>178,260</u> | <u>(16,284)</u> | <u>161,976</u> |

Comparatives for movement in funds

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 921,082 | 119,076 | 1,040,158 |
| TOTAL FUNDS | <u>921,082</u> | <u>119,076</u> | <u>1,040,158</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 145,506 | (26,430) | 119,076 |
| TOTAL FUNDS | <u>145,506</u> | <u>(26,430)</u> | <u>119,076</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.25 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 921,082 | 281,052 | 1,202,134 |
| TOTAL FUNDS | <u>921,082</u> | <u>281,052</u> | <u>1,202,134</u> |

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 323,766 | (42,714) | 281,052 |
| TOTAL FUNDS | <u>323,766</u> | <u>(42,714)</u> | <u>281,052</u> |

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

| | 31.3.25 £ | 31.3.24 £ |
|---------------------------------|--------------|--------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Mosque rebuild donations | 8,817 | 120,577 |
| Donations | 116,337 | 24,756 |
| Grants | 52,845 | - |
| | <hr/> | <hr/> |
| | 177,999 | 145,333 |
| Investment income | | |
| Bank interest received | 261 | 173 |
| | <hr/> | <hr/> |
| Total incoming resources | 178,260 | 145,506 |
| EXPENDITURE | | |
| Other | | |
| Wages | 13,373 | 13,000 |
| Pensions | 214 | 101 |
| | <hr/> | <hr/> |
| | 13,587 | 13,101 |
| Support costs | | |
| Management | | |
| Rates and water | (4,991) | 1,659 |
| Insurance | 1,189 | 1,146 |
| Light and heat | 5,478 | 3,646 |
| Telephone | 572 | - |
| Advertising | - | 480 |
| Sundries | 246 | 220 |
| | <hr/> | <hr/> |
| | 2,494 | 7,151 |
| Finance | | |
| Bank charges | 203 | 13 |
| Other | | |
| Donations | - | 2,000 |
| Education | - | 2,165 |
| | <hr/> | <hr/> |
| | - | 4,165 |
| Governance costs | | |
| Consultancy fees | - | 2,000 |
| | <hr/> | <hr/> |
| Total resources expended | 16,284 | 26,430 |
| | <hr/> | <hr/> |
| Net income | 161,976 | 119,076 |
| | <hr/> <hr/> | <hr/> <hr/> |

JAMIA MASJID AND USMANIA EDUCATION CENTRE

England & Wales - Charity number 1185555

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
for
Jamia Masjid and Usmania Education Centr

A H Accountancy Services
61A Blagden Street
Sheffield
South Yorkshire
S2 5QS

Contents of the Financial Statements
for the Year Ended 31 March 2024

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Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1185555

Principal address

22 Leyburn Road
Sheffield
S8 0XA

Trustees

M A Zahid
K Mahmood
A Rehmani
M Anwar
W Mahmood
M Y Khalid
A Lone

Independent Examiner

A H Accountancy Services
61A Blagden Street
Sheffield
South Yorkshire
S2 5QS

Approved by order of the board of trustees on 29 November 2024 and signed on its behalf by:

M A Zahid - Trustee

Independent Examiner's Report to the Trustees of
Jamia Masjid and Usmania Education Centr

Independent examiner's report to the trustees of Jamia Masjid and Usmania Education Centr

I report to the charity trustees on my examination of the accounts of Jamia Masjid and Usmania Education Centr (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Akhtar Hussain FFA FIPA
The Institute of Financial Accountants

A H Accountancy Services
61A Blagden Street
Sheffield
South Yorkshire
S2 5QS

29 November 2024

Jamia Masjid and Usmania Education Centr

Statement of Financial Activities
for the Year Ended 31 March 2024

| | Notes | 31.3.24 Unrestricted fund £ | 31.3.23 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 145,333 | 171,287 |
| Investment income | 2 | 173 | 88 |
| Total | | <u>145,506</u> | <u>171,375</u> |
| EXPENDITURE ON | | | |
| Raising funds | 3 | 13,329 | - |
| Other | | 13,101 | 3,773 |
| Total | | <u>26,430</u> | <u>3,773</u> |
| NET INCOME | | 119,076 | 167,602 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 921,082 | 753,480 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>1,040,158</u></u> | <u><u>921,082</u></u> |

The notes form part of these financial statements

Jamia Masjid and Usmania Education Centr

Balance Sheet
31 March 2024

| | Notes | 31.3.24 Unrestricted fund £ | 31.3.23 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 6 | 993,616 | 897,437 |
| CURRENT ASSETS | | | |
| Cash at bank | | 46,333 | 23,645 |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | 209 | - |
| NET CURRENT ASSETS | | <u>46,542</u> | <u>23,645</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>1,040,158</u> | <u>921,082</u> |
| NET ASSETS | | <u>1,040,158</u> | <u>921,082</u> |
| FUNDS | 8 | | |
| Unrestricted funds | | <u>1,040,158</u> | <u>921,082</u> |
| TOTAL FUNDS | | <u>1,040,158</u> | <u>921,082</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 29 November 2024 and were signed on its behalf by:

M Anwar - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

| | 31.3.24 | 31.3.23 |
|------------------------|------------|-----------|
| | £ | £ |
| Bank interest received | 173 | 88 |
| | <u>173</u> | <u>88</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. RAISING FUNDS

Raising donations and legacies

| | 31.3.24 | 31.3.23 |
|---------------|---------------|----------|
| | £ | £ |
| Support costs | 13,329 | - |
| | <u>13,329</u> | <u>-</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 171,287 |
| Investment income | 88 |
| Total | <u>171,375</u> |
| EXPENDITURE ON | |
| Other | <u>3,773</u> |
| NET INCOME | 167,602 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 753,480 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>921,082</u></u> |

6. TANGIBLE FIXED ASSETS

| | Freehold property £ |
|-----------------------|---------------------------|
| COST | |
| At 1 April 2023 | 897,438 |
| Additions | 96,178 |
| At 31 March 2024 | <u>993,616</u> |
| NET BOOK VALUE | |
| At 31 March 2024 | <u>993,616</u> |
| At 31 March 2023 | <u>897,438</u> |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.24 £ | 31.3.23 £ |
|------------------------------|--------------|--------------|
| Taxation and social security | (209) | - |
| | <u>(209)</u> | <u>-</u> |

8. MOVEMENT IN FUNDS

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 921,082 | 119,076 | 1,040,158 |
| TOTAL FUNDS | <u>921,082</u> | <u>119,076</u> | <u>1,040,158</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 145,506 | (26,430) | 119,076 |
| TOTAL FUNDS | <u>145,506</u> | <u>(26,430)</u> | <u>119,076</u> |

Comparatives for movement in funds

| | At 1.4.22 £ | Net movement in funds £ | At 31.3.23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 753,480 | 167,602 | 921,082 |
| TOTAL FUNDS | <u>753,480</u> | <u>167,602</u> | <u>921,082</u> |

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 171,375 | (3,773) | 167,602 |
| TOTAL FUNDS | <u>171,375</u> | <u>(3,773)</u> | <u>167,602</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.22 £ | Net movement in funds £ | At 31.3.24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 753,480 | 286,678 | 1,040,158 |
| TOTAL FUNDS | <u>753,480</u> | <u>286,678</u> | <u>1,040,158</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 316,881 | (30,203) | 286,678 |
| TOTAL FUNDS | <u>316,881</u> | <u>(30,203)</u> | <u>286,678</u> |

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

| | 31.3.24 £ | 31.3.23 £ |
|---------------------------------|-----------------------|-----------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Mosque rebuild donations | 120,577 | 142,717 |
| Donations | 24,756 | 28,570 |
| | <u>145,333</u> | <u>171,287</u> |
| Investment income | | |
| Bank interest received | 173 | 88 |
| Total incoming resources | <u>145,506</u> | <u>171,375</u> |
| EXPENDITURE | | |
| Other | | |
| Wages | 13,000 | - |
| Pensions | 101 | - |
| | <u>13,101</u> | <u>-</u> |
| Support costs | | |
| Management | | |
| Rates and water | 1,659 | 1,221 |
| Insurance | 1,146 | 1,022 |
| Light and heat | 3,646 | 244 |
| Advertising | 480 | - |
| Sundries | 220 | 86 |
| | <u>7,151</u> | <u>2,573</u> |
| Finance | | |
| Bank charges | 13 | - |
| Other | | |
| Donations | 2,000 | - |
| Education | 2,165 | - |
| | <u>4,165</u> | <u>-</u> |
| Governance costs | | |
| Consultancy fees | 2,000 | 1,200 |
| Total resources expended | <u>26,430</u> | <u>3,773</u> |
| Net income | <u><u>119,076</u></u> | <u><u>167,602</u></u> |

JAMIA MASJID AND USMANIA EDUCATION CENTRE

England & Wales - Charity number 1185555

Accounts

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
Jamia Masjid and Usmania Education Centr

A H Accountancy Services
Incorporated Financial Accountants
61A Blagden Street
Sheffield
South Yorkshire
S2 5QS

Contents of the Financial Statements
for the Year Ended 31 March 2023

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| Statement of Financial Activities | 3 |
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| Detailed Statement of Financial Activities | 9 |

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1185555

Principal address

22 Leyburn Road
Sheffield
S8 0XA

Trustees

M A Zahid
K Mahmood
A Rehmani
M Anwar
W Mahmood
M Y Khalid
A Lone

Independent Examiner

A H Accountancy Services
Incorporated Financial Accountants
61A Blagden Street
Sheffield
South Yorkshire
S2 5QS

Approved by order of the board of trustees on 29 April 2024 and signed on its behalf by:

A Rehmani - Trustee

Independent Examiner's Report to the Trustees of
Jamia Masjid and Usmania Education Centr

Independent examiner's report to the trustees of Jamia Masjid and Usmania Education Centr

I report to the charity trustees on my examination of the accounts of Jamia Masjid and Usmania Education Centr (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Akhtar Hussain FFA FIPA

A H Accountancy Services
Incorporated Financial Accountants
61A Blagden Street
Sheffield
South Yorkshire
S2 5QS

Date:

Jamia Masjid and Usmania Education Centr

Statement of Financial Activities
for the Year Ended 31 March 2023

| | Notes | 31.3.23 Unrestricted fund £ | 31.3.22 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | 171,287 | 189,007 |
| Investment income | 2 | 88 | 27 |
| Total | | <u>171,375</u> | <u>189,034</u> |
| EXPENDITURE ON | | | |
| Other | | <u>3,773</u> | <u>7,753</u> |
| NET INCOME | | 167,602 | 181,281 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 753,480 | 572,199 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>921,082</u></u> | <u><u>753,480</u></u> |

Jamia Masjid and Usmania Education Centr

Balance Sheet
31 March 2023

| | Notes | 31.3.23 Unrestricted fund £ | 31.3.22 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 897,437 | 643,461 |
| CURRENT ASSETS | | | |
| Cash at bank | | 23,645 | 110,019 |
| NET CURRENT ASSETS | | <u>23,645</u> | <u>110,019</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 921,082 | 753,480 |
| NET ASSETS | | <u>921,082</u> | <u>753,480</u> |
| FUNDS | 6 | | |
| Unrestricted funds | | <u>921,082</u> | <u>753,480</u> |
| TOTAL FUNDS | | <u>921,082</u> | <u>753,480</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2024 and were signed on its behalf by:

A Rehmani - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

| | | |
|------------------------|-----------|-----------|
| | 31.3.23 | 31.3.22 |
| | £ | £ |
| Bank interest received | 88 | 27 |
| | <u>88</u> | <u>27</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|--|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 189,007 |
| Investment income | 27 |
| Total | <u>189,034</u> |
| EXPENDITURE ON | |
| Other | <u>7,753</u> |
| NET INCOME | 181,281 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 572,199 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>753,480</u></u> |

5. TANGIBLE FIXED ASSETS

| | Freehold property £ |
|---------------------------|---------------------------|
| COST | |
| At 1 April 2022 | 643,461 |
| Additions | <u>253,976</u> |
| At 31 March 2023 | <u>897,437</u> |
| NET BOOK VALUE | |
| At 31 March 2023 | <u><u>897,437</u></u> |
| At 31 March 2022 | <u><u>643,461</u></u> |

6. MOVEMENT IN FUNDS

| | At 1.4.22 £ | Net movement in funds £ | At 31.3.23 £ |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | 753,480 | 167,602 | 921,082 |
| TOTAL FUNDS | <u><u>753,480</u></u> | <u><u>167,602</u></u> | <u><u>921,082</u></u> |

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 171,375 | (3,773) | 167,602 |
| TOTAL FUNDS | <u>171,375</u> | <u>(3,773)</u> | <u>167,602</u> |

Comparatives for movement in funds

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 572,199 | 181,281 | 753,480 |
| TOTAL FUNDS | <u>572,199</u> | <u>181,281</u> | <u>753,480</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 189,034 | (7,753) | 181,281 |
| TOTAL FUNDS | <u>189,034</u> | <u>(7,753)</u> | <u>181,281</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 572,199 | 348,883 | 921,082 |
| TOTAL FUNDS | <u>572,199</u> | <u>348,883</u> | <u>921,082</u> |

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 360,409 | (11,526) | 348,883 |
| TOTAL FUNDS | <u>360,409</u> | <u>(11,526)</u> | <u>348,883</u> |

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Jamia Masjid and Usmania Education Centr

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

| | 31.3.23 £ | 31.3.22 £ |
|---------------------------------|-----------------------|-----------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Mosque rebuild donations | 142,717 | 136,808 |
| Donations | 28,570 | 17,699 |
| Insurance claim refund | - | 34,500 |
| | <u>171,287</u> | <u>189,007</u> |
| Investment income | | |
| Bank interest received | 88 | 27 |
| | <u>171,375</u> | <u>189,034</u> |
| Total incoming resources | | |
| EXPENDITURE | | |
| Support costs | | |
| Management | | |
| Rates and water | 1,221 | 985 |
| Insurance | 1,022 | - |
| Light and heat | 244 | 6,768 |
| Sundries | 86 | - |
| | <u>2,573</u> | <u>7,753</u> |
| Governance costs | | |
| Accountancy and legal fees | 1,200 | - |
| | <u>3,773</u> | <u>7,753</u> |
| Total resources expended | | |
| Net income | <u><u>167,602</u></u> | <u><u>181,281</u></u> |

JAMIA MASJID AND USMANIA EDUCATION CENTRE

England & Wales - Charity number 1185555

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Jamia Masjid and Usmania Education
Centre

Eccounting UK
Quadrant Business Centre
99 Parkway Avenue
Sheffield
S9 4WG

Contents of the Financial Statements
for the Year Ended 31 March 2022

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Jamia Masjid and Usmania Education
Centre

Report of the Trustees
for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation and controlled by its constitution.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1185555

Principal address

22 Leyburn Road
Sheffield
S8 0XA

Trustees

Mohammed Aslam Zahid
Khalid Mahmood
Assad Rehmani
Mohammed Anwar
Waqas Mahmood
Mohammed Yasin Khalid
Ahsan Lone

Independent Examiner

Eccouting UK
Quadrant Business Centre
99 Parkway Avenue
Sheffield
S9 4WG

Approved by order of the board of trustees on 31 January 2023 and signed on its behalf by:

A Rehmani - Trustee

A handwritten signature in black ink, appearing to read 'Ahsan Lone', with a horizontal line drawn above the signature.

Independent Examiner's Report to the Trustees of
Jamia Masjid and Usmania Education
Centre

Independent examiner's report to the trustees of Jamia Masjid and Usmania Education Centre

I report to the charity trustees on my examination of the accounts of Jamia Masjid and Usmania Education Centre (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

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

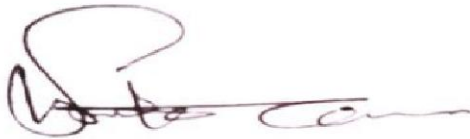
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Shoakat Zaman
Eccounting UK
Quadrant Business Centre
99 Parkway Avenue
Sheffield
S9 4WG

31 January 2023

Jamia Masjid and Usmania Education
Centre

Statement of Financial Activities
for the Year Ended 31 March 2022

| | Notes | 31.3.22 Unrestricted fund £ | 31.3.21 Total funds £ |
|------------------------------------|-------|--------------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | | <u>189,007</u> | <u>86,495</u> |
| EXPENDITURE ON | | | |
| Raising funds | 2 | (27) | (243) |
| Other | | <u>7,753</u> | <u>4,957</u> |
| Total | | <u>7,726</u> | <u>4,714</u> |
| NET INCOME | | 181,281 | 81,781 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | <u>572,199</u> | <u>490,418</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>753,480</u></u> | <u><u>572,199</u></u> |

The notes form part of these financial statements

Jamia Masjid and Usmania Education
Centre

Balance Sheet
31 March 2022

| | Notes | 31.3.22 Unrestricted fund £ | 31.3.21 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | 643,461 | 525,080 |
| CURRENT ASSETS | | | |
| Cash at bank | | 110,019 | 47,119 |
| NET CURRENT ASSETS | | <u>110,019</u> | <u>47,119</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>753,480</u> | <u>572,199</u> |
| NET ASSETS | | <u>753,480</u> | <u>572,199</u> |
| FUNDS | 6 | | |
| Unrestricted funds | | <u>753,480</u> | <u>572,199</u> |
| TOTAL FUNDS | | <u>753,480</u> | <u>572,199</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2023 and were signed on its behalf by:

Mohammed Anwar- Trustee



Assad Rehmani - Trustee



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. RAISING FUNDS

Investment management costs

| | | |
|--------------------------------------|-------------|--------------|
| | 31.3.22 | 31.3.21 |
| | £ | £ |
| Interest payable and similar charges | <u>(27)</u> | <u>(243)</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|------------------------------------|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | <u>86,495</u> |
| EXPENDITURE ON | |
| Raising funds | (243) |
| Other | <u>4,957</u> |
| Total | <u>4,714</u> |
| NET INCOME | 81,781 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 490,418 |
| TOTAL FUNDS CARRIED FORWARD | <u>572,199</u> |

5. TANGIBLE FIXED ASSETS

| | Freehold property £ |
|-----------------------|---------------------------|
| COST | |
| At 1 April 2021 | 525,080 |
| Additions | <u>118,381</u> |
| At 31 March 2022 | <u>643,461</u> |
| NET BOOK VALUE | |
| At 31 March 2022 | <u>643,461</u> |
| At 31 March 2021 | <u>525,080</u> |

6. MOVEMENT IN FUNDS

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 572,199 | 181,281 | 753,480 |
| | <u>572,199</u> | <u>181,281</u> | <u>753,480</u> |
| TOTAL FUNDS | <u>572,199</u> | <u>181,281</u> | <u>753,480</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 189,007 | (7,726) | 181,281 |
| | <u>189,007</u> | <u>(7,726)</u> | <u>181,281</u> |
| TOTAL FUNDS | <u>189,007</u> | <u>(7,726)</u> | <u>181,281</u> |

Comparatives for movement in funds

| | At 1.4.20 £ | Net movement in funds £ | At 31.3.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 490,418 | 81,781 | 572,199 |
| | <u>490,418</u> | <u>81,781</u> | <u>572,199</u> |
| TOTAL FUNDS | <u>490,418</u> | <u>81,781</u> | <u>572,199</u> |

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 86,495 | (4,714) | 81,781 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>86,495</u> | <u>(4,714)</u> | <u>81,781</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.20 £ | Net movement in funds £ | At 31.3.22 £ |
|---------------------------|-------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 490,418 | 263,062 | 753,480 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>490,418</u> | <u>263,062</u> | <u>753,480</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 275,502 | (12,440) | 263,062 |
| | <u> </u> | <u> </u> | <u> </u> |
| TOTAL FUNDS | <u>275,502</u> | <u>(12,440)</u> | <u>263,062</u> |

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Jamia Masjid and Usmania Education
Centre

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

| | 31.3.22 £ | 31.3.21 £ |
|------------------------------------|----------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 17,699 | 16,095 |
| Masjid rebuild donations | 136,808 | 70,400 |
| Insurance claim refund | <u>34,500</u> | <u>-</u> |
| | <u>189,007</u> | <u>86,495</u> |
| Total incoming resources | 189,007 | 86,495 |
| EXPENDITURE | | |
| Investment management costs | | |
| Bank interest | (27) | (243) |
| Support costs | | |
| Other | | |
| Rates and water | 985 | 519 |
| Insurance | - | 1,123 |
| Light and heat | <u>6,768</u> | <u>3,315</u> |
| | <u>7,753</u> | <u>4,957</u> |
| Total resources expended | <u>7,726</u> | <u>4,714</u> |
| Net income | <u>181,281</u> | <u>81,781</u> |

JAMIA MASJID AND USMANIA EDUCATION CENTRE

England & Wales - Charity number 1185555

Accounts

Profit/Loss for Usmania Education Centre

for period 01/04/2020 to 31/03/2021

Income

| | |
|-----------------|--------------------------|
| Total Donations | <u>£20,114.45</u> |
|-----------------|--------------------------|

Expenses

| | |
|-----------------------|-----------|
| Volunteer Expenses | £0 |
| Insurance | £1122.60 |
| Building Works | £214 |
| Gas & Electric | £3,314.76 |
| Stationary & Printing | £167 |
| Telephone | £519.23 |
| Water | £45.09 |
| Food at Festivals | £0 |
| Sundry | £185 |

| | |
|----------------|-------------------------|
| Total Expenses | <u>£5,567.68</u> |
|----------------|-------------------------|

| | |
|------------------------|-------------------|
| Net Profit/Loss | £14,546.77 |
|------------------------|-------------------|

Balance Sheet for Usmania Education Centre

on 31/03/2021

Assets on 31/03/2021

| | |
|---------------------|---------------|
| Cash in Bank | £14924 |
| Cash in Hand | £485 |
| Total Assets | £15409 |

| | |
|------------------------|-----------------------|
| Balance Bought Forward | <u>£862</u> |
| Net Profit/Loss | £14,547 |
| Total Capital | <u>£15,409</u> |