

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

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for the Year Ended 31 March 2023

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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
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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		<u>753,480</u>	<u>572,199</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>921,082</u></u>	<u><u>753,480</u></u>

The notes form part of these financial statements

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		921,082	753,480
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.

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
	<hr/> 171,287	<hr/> 189,007
Investment income		
Bank interest received	88	27
	<hr/> 171,375	<hr/> 189,034
Total incoming resources		
EXPENDITURE		
Support costs		
Management		
Rates and water	1,221	985
Insurance	1,022	-
Light and heat	244	6,768
Sundries	86	-
	<hr/> 2,573	<hr/> 7,753
Governance costs		
Accountancy and legal fees	1,200	-
	<hr/> 3,773	<hr/> 7,753
Total resources expended		
Net income	<hr/> <hr/> 167,602	<hr/> <hr/> 181,281