

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

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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>261</u>	<u>173</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>1,040,158</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2024	993,616
Additions	193,274
At 31 March 2025	1,186,890
NET BOOK VALUE	
At 31 March 2025	1,186,890
At 31 March 2024	993,616

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Taxation and social security	112	(209)

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

	31.3.25 £	31.3.24 £
Other creditors	30,000	-

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	-

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
TOTAL FUNDS	1,040,158	161,976	1,202,134

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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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/> 177,999	<hr/> 145,333
Investment income		
Bank interest received	261	173
	<hr/> 178,260	<hr/> 145,506
Total incoming resources		
EXPENDITURE		
Other		
Wages	13,373	13,000
Pensions	214	101
	<hr/> 13,587	<hr/> 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/> 2,494	<hr/> 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/> 16,284	<hr/> 26,430
Total resources expended		
Net income	<hr/> 161,976	<hr/> 119,076