

Charity registration number: 1196066

# NAGINA JAMIA MASJID (MOSQUE)

Annual Report and Financial Statements

for the Year Ended 5 April 2024

## **NAGINA JAMIA MASJID (MOSQUE)**

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## **NAGINA JAMIA MASJID (MOSQUE)**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr Asghar Ali, Governor
<b>Trustees</b>	Mr Ashfaq Ahmed Mr Tarif Khan Mr Omar Iqbal Moughal Mr Mushtaq Hussain Mr Khadim Hussain Mr Mohammed Aslam Mr Asghar Ali, Governor Mr Maqsood Hussain
<b>Charity Registration Number</b>	1196066
<b>Principal Office</b>	74 Weneth Hall Road Oldham OL8 4BB
<b>Independent Examiner</b>	Riaz Ahmad & Co Limited Chartered Certified Accountants Lord House 51 Lord Street Manchester M3 1HE

# **NAGINA JAMIA MASJID (MOSQUE)**

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 5 April 2024.

### **Objectives and activities**

#### ***Objects and aims***

To advance the sunni barelwi denomination of Islam, provide prayer facilities and celebrate important events of the Islamic calendar.

To provide prayer congregation facilities five times a day, Jumma, Traveeh and Eid prayers and other Islamic events.

#### ***Objectives, strategies and activities***

We provide Islamic teachings to over 200 students five days a week. Prayers facilities are provided five times a day as well as special prayers every Friday and on both Eids. We provide funeral services as and when needed for the local population.

Milad gatherings are held every month attended by over 250 people regularly. These are extended in summer months to over 450 people and include BBQ.

Special commemorative days of the Islamic calendar are held regularly e.g., Eid Milad un Nabi, Ashura, Miraaj Sharif and other commemorative events.

#### ***Fundraising disclosures***

Fundraising is all from local people throughout the year but mainly at Friday and Eid prayers.

#### ***Public benefit***

Programmes to advance Islamic teachings and practices in line with the sufi, barelwi denomination of Islam. The charity operates a mosque which provides congregational prayers five times a day, Friday, Eid and Funeral prayers, religious teaching classes for the youth and commemorative events on special occasions, Eid Miladul Nabi, Ramadhan and other special days of the Islamic Calendar.

It plays an active role in community cohesion through Oldham Mosque Council and arranges special events to bring various communities together.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### ***Grant making policies***

We do not make grants to any individual or organisation.

#### ***Use of volunteers***

Trustees are all volunteers and the Charity relies on the good work of volunteers in management of special events, traffic control, families dealing with the loss of loved ones and planning and organising special events.

### **Financial review**

The charity enjoys a healthy Balance Sheet with significant liquid funds. All creditors are repaid in a timely manner and there are no balances outstanding at the Balance Sheet date and other working days.

## **NAGINA JAMIA MASJID (MOSQUE)**

### **Trustees' Report (continued)**

#### ***Policy on reserves***

Reserves are maintained at high level and there is never any going concern issue. Other debtors show Balance Receivable which is a refund of capital purchase not progresses with. The funds should start following back before the next Balance Sheet date.

#### ***Funds in deficit***

There is no funds in deficit and are not likely to be as funds are raised before any expenditure is incurred.

#### ***Principal funding sources***

Public donations are the main source of funds. regular collections are made at Friday prayers and appeals are made for special events. Funeral prayers are also a significant source of donations. In addition youth classes charge weekly/monthly fees.

#### ***Going concern***

There is no going concern issue to be reported as the charity enjoys healthy and stable finances.

### **Structure, governance and management**

#### ***Nature of governing document***

Charity is governed by basic principles of Islam, requirements of SORP, constitution of the charity and the decisions of the Trustees Board.

#### ***Recruitment and appointment of trustees***

Trustees are all volunteers and do not receive any remuneration for their work. They are recruited from the local congregation based on their voluntary work, community knowledge and complimentary skills.

#### ***Induction and training of trustees***

Training is provided on the job as they are previous volunteers, trustees are made aware of fundamentals of running a charity and good practices.

#### ***Arrangements for setting key management personnel remuneration***

Trustees do not receive any remuneration for their roles.

#### ***Organisational structure***

Trustees control all functions of the mosque in consultation with the senior Imam and the congregation.

## **NAGINA JAMIA MASJID (MOSQUE)**

### **Trustees' Report (continued)**

#### ***Major risks and management of those risks***

##### *Financial risk*

##### **Financial Risk**

Trustees control the finances diligently and ensure that funds are in place before any expenditure is committed.

##### *Health & Safety*

##### **Health & Safety**

All precautions are taken to mitigate and minimise risks and as an example COVID 19 was managed as per the Government guidelines.

##### *Safeguarding*

##### **Safeguarding**

Classes and congregations are arranged in a manner to ensure safeguarding as is the structure of the mosque. Statutory obligations are also adhered to.

#### **Financial instruments**

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 28 January 2025 and signed on its behalf by:

## **NAGINA JAMIA MASJID (MOSQUE)**

### **Trustees' Report (continued)**

.....  
Mr Asghar Ali  
Chairman and trustee

## **NAGINA JAMIA MASJID (MOSQUE)**

### **Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 January 2025 and signed on its behalf by:

.....  
Mr Asghar Ali  
Chairman and trustee



## **NAGINA JAMIA MASJID (MOSQUE)**

### **Independent Examiner's Report to the trustees of NAGINA JAMIA MASJID (MOSQUE)**

I report to the trustees on my examination of the accounts of NAGINA JAMIA MASJID (MOSQUE) for the year ended 5 April 2024.

#### **Responsibilities and basis of report**

As the charity trustees of NAGINA JAMIA MASJID (MOSQUE) 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 NAGINA JAMIA MASJID (MOSQUE)'s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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 NAGINA JAMIA MASJID (MOSQUE) 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 accounting 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.

.....  
Riaz Ahmad FCCA  
Chartered Certified Accountants  
ACCA

Lord House  
51 Lord Street  
Manchester  
M3 1HE

28 January 2025

## NAGINA JAMIA MASJID (MOSQUE)

### Statement of Financial Activities for the Year Ended 5 April 2024

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies		75,418	75,418
Total income		75,418	75,418
<b>Expenditure on:</b>			
Charitable activities		(62,803)	(62,803)
Total expenditure		(62,803)	(62,803)
Net income		12,615	12,615
Net movement in funds		12,615	12,615
<b>Reconciliation of funds</b>			
Total funds brought forward		775,038	775,038
Total funds carried forward	15	787,653	787,653
	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		68,187	68,187
Total income		68,187	68,187
<b>Expenditure on:</b>			
Charitable activities		(56,391)	(56,391)
Total expenditure		(56,391)	(56,391)
Net income		11,796	11,796
Net movement in funds		11,796	11,796
<b>Reconciliation of funds</b>			
Total funds brought forward		387,692	387,692
Total funds carried forward	15	399,488	399,488

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 15.

## NAGINA JAMIA MASJID (MOSQUE)

(Registration number: 1196066)  
Balance Sheet as at 5 April 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	345,008	339,000
<b>Current assets</b>			
Debtors	12	374,550	-
Cash at bank and in hand	13	<u>68,536</u>	<u>59,747</u>
		443,086	59,747
<b>Creditors: Amounts falling due within one year</b>	14	<u>(441)</u>	<u>741</u>
<b>Net current assets</b>		<u>442,645</u>	<u>60,488</u>
<b>Net assets</b>		<u><u>787,653</u></u>	<u><u>399,488</u></u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>787,653</u>	<u>399,488</u>
<b>Total funds</b>	15	<u><u>787,653</u></u>	<u><u>399,488</u></u>

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 28 January 2025 and signed on their behalf by:

.....  
Mr Asghar Ali  
Chairman and trustee

# **NAGINA JAMIA MASJID (MOSQUE)**

## **Notes to the Financial Statements for the Year Ended 5 April 2024**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

NAGINA JAMIA MASJID (MOSQUE) meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been 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.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## **NAGINA JAMIA MASJID (MOSQUE)**

### **Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)**

#### **Tangible fixed assets**

Individual fixed assets costing £340,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Buislings were purchased before the Charity was set up and are held in the name of the Trustees. Steps are being taken to transfer the assets title to the Charity.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

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

## **NAGINA JAMIA MASJID (MOSQUE)**

### **Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)**

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## **NAGINA JAMIA MASJID (MOSQUE)**

### **Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)**

#### ***Debt instruments***

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### ***Investments***

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## NAGINA JAMIA MASJID (MOSQUE)

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	75,418	75,418
<b>Total for 2024</b>	<u>75,418</u>	<u>75,418</u>
<b>Total for 2023</b>	<u>68,187</u>	<u>68,187</u>

### 3 Expenditure on charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Note		
Governance costs	62,803	62,803
<b>Total for 2023</b>	<u>56,391</u>	<u>56,391</u>



# NAGINA JAMIA MASJID (MOSQUE)

## Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

		Total expenditure £
<b>4 Analysis of governance and support costs</b>		
<b>Governance costs</b>		
	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Staff costs		
Wages and salaries	43,264	43,264
Depreciation, amortisation and other similar costs	556	556
Other governance costs	18,333	18,333
<b>Total for 2024</b>	<b>62,153</b>	<b>62,153</b>
<b>Total for 2023</b>	<b>56,391</b>	<b>56,391</b>

## 5 Net incoming/outgoing resources

Net incoming resources for the year include:

	<b>2024 £</b>
Depreciation of fixed assets	556

## 6 Trustees remuneration and expenses

## 7 Staff costs

The aggregate payroll costs were as follows:

	<b>2024 £</b>	<b>2023 £</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	43,264	42,484

No employee received emoluments of more than £60,000 during the year

## **NAGINA JAMIA MASJID (MOSQUE)**

### **Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)**

#### **8 Independent examiner's remuneration**

**2024  
£**

##### **Other fees to examiners**

Examination-related assurance services

650

## NAGINA JAMIA MASJID (MOSQUE)

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

#### 9 Auditors' remuneration

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 6 April 2023	340,000	-	340,000
Additions	-	5,564	5,564
At 5 April 2024	340,000	5,564	345,564
<b>Depreciation</b>			
Charge for the year	-	556	556
At 5 April 2024	-	556	556
<b>Net book value</b>			
At 5 April 2024	340,000	5,008	345,008
At 5 April 2023	340,000	-	340,000

## NAGINA JAMIA MASJID (MOSQUE)

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

#### Impairment

##### Land and buildings

The properties were purchased before the Charity was registered and are held in the Trustee's names. Steps are being taken to register the title deeds in the name of the Charity.

#### 12 Debtors

	2024 £
Other debtors	374,550

#### 13 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	18,306	473
Cash at bank	50,230	59,274
	68,536	59,747

#### 14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	(209)	(1,242)
Other creditors	-	1
Accruals	650	500
	441	(741)

#### 15 Funds

	Balance at 6 April 2023 £	Incoming resources £	Resources expended £	Balance at 5 April 2024 £
<b>Unrestricted funds</b>				
General	775,038	75,418	(62,803)	787,653
	Balance at 6 April 2022 £	Incoming resources £	Resources expended £	Balance at 5 April 2023 £
<b>Unrestricted funds</b>				
General	387,692	68,187	(56,391)	399,488

## NAGINA JAMIA MASJID (MOSQUE)

### Notes to the Financial Statements for the Year Ended 5 April 2024 (continued)

#### 16 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 5 April 2024 £</b>
Tangible fixed assets	345,008	345,008
Current assets	443,086	443,086
Current liabilities	(441)	(441)
Total net assets	<u>787,653</u>	<u>787,653</u>
	<b>Unrestricted funds General £</b>	<b>Total funds at 5 April 2023 £</b>
Tangible fixed assets	339,000	339,000
Current assets	59,747	59,747
Current liabilities	741	741
Total net assets	<u>399,488</u>	<u>399,488</u>

#### 17 Analysis of net funds

	<b>At 6 April 2023 £</b>	<b>At 5 April 2024 £</b>
Cash at bank and in hand	<u>59,747</u>	<u>59,747</u>
Net debt	<u>59,747</u>	<u>59,747</u>
	<b>At 6 April 2022 £</b>	<b>At 5 April 2023 £</b>
Net debt	<u>-</u>	<u>-</u>

#### 18 Related party transactions

There were no related party transactions in the year.

## NAGINA JAMIA MASJID (MOSQUE)

### Statement of Financial Activities by fund for the Year Ended 5 April 2024

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
<b>Income and Endowments from:</b>		
Donations and legacies	<u>75,418</u>	<u>68,187</u>
Total income	<u>75,418</u>	<u>68,187</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(62,803)</u>	<u>(56,391)</u>
Total expenditure	<u>(62,803)</u>	<u>(56,391)</u>
Net income	<u>12,615</u>	<u>11,796</u>
Net movement in funds	12,615	11,796
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>775,038</u>	<u>387,692</u>
Total funds carried forward	<u><u>787,653</u></u>	<u><u>399,488</u></u>

## NAGINA JAMIA MASJID (MOSQUE)

### Detailed Statement of Financial Activities for the Year Ended 5 April 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	<u>75,418</u>	<u>68,187</u>
Total income	<u>75,418</u>	<u>68,187</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(62,803)</u>	<u>(56,391)</u>
Total expenditure	<u>(62,803)</u>	<u>(56,391)</u>
Net income	<u>12,615</u>	<u>11,796</u>
Net movement in funds	12,615	11,796
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>775,038</u>	<u>387,692</u>
Total funds carried forward	<u><u>787,653</u></u>	<u><u>399,488</u></u>

This page does not form part of the statutory financial statements.

## NAGINA JAMIA MASJID (MOSQUE)

### Detailed Statement of Financial Activities for the Year Ended 5 April 2024 (continued)

	Total 2024 £	Total 2023 £
<i><b>Donations and legacies</b></i>		
Appeals and donations	75,418	68,187
	<u>75,418</u>	<u>68,187</u>
<i><b>Charitable activities</b></i>		
Wages and salaries	(43,264)	(42,484)
Water rates	(2,971)	(1,578)
Light, heat and power	(12,786)	(9,884)
Insurance	(1,496)	(1,945)
Repairs and renewals	(500)	-
Printing, postage and stationery	(580)	-
Accountancy fees	-	(500)
Independent examiner's fee	(650)	-
Depreciation of fixtures and fittings	(556)	-
	<u>(62,803)</u>	<u>(56,391)</u>