

CHARITY REGISTRATION NUMBER 1200939  
**MASJID FATIMAH ZAHRA (R.A.)**

**FINANCIAL STATEMENTS**  
**30 SEPTEMBER 2023**

# **MASJID FATIMAH ZAHRA (R.A.)**

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# **MASJID FATIMAH ZAHRA (R.A.)**

## **TRUSTEES ANNUAL REPORT PERIOD TO 30 SEPTEMBER 2023**

The Trustees have pleasure in presenting their report and the unaudited financial statements of the Charity for the period to 30 SEPTEMBER 2023.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** MASJID FATIMAH ZAHRA (R.A.)

**CHARITY REGISTRATION number** 1200939

**Registered office:** 72-74 OSMASTON ROAD, LEICESTER, LE5 5JG

#### **THE Trustees**

The Trustees who served the charity during the period were as follows:

ABDURRAHIM ABDURREHMAN DIWAN

ABDUL HAI DIWAN

YUSUFBHAI FAKIRBHAI PATEL

#### **Charity Accountants**

Fusion Accounting Ltd

398A East Park Road, Leicester, LE5 5HH

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

MASJID FATIMAH ZAHRA (R.A.) is a charitable trust governed by its trust deed executed on the 18<sup>th</sup> February 2016 and the trust was registered with the Charity Commission on the 8<sup>th</sup> of November 2022.

### **OBJECTIVES AND ACTIVITIES**

The objectives of the organisation, as set out in its governing document are:

- (I) to advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship and provision of facilities for Islamic education, in accordance with the teachings of the Qur'aan and the Sunnah of the Prophet Muhammad (PBUH) as defined and interpreted by the Ahle Sunnah Wal Jamaa-ah;
- (II) to relieve financial hardship among the poor, the victims of natural disasters and people in financial hardship, by means of, but not exclusively, making grants for providing or paying for items, equipment, treatment, and facilities for the benefit of the said persons;
- (III) to advance education for the benefit of the general public by means of, but not exclusively, the provision of language classes and the provision or the assistance in the provision of educational facilities, such as a supplementary school.

**MASJID FATIMAH ZAHRA (R.A.)**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 30 SEPTEMBER 2023**

**ACHIEVEMENTS AND PERFORMANCE**

During the period the trustees continued to provide a place for prayer and worship for over 300 local Muslims, Islamic education classes for children, and religious talks and conferences benefitting over 350 people. This had helped the trustees to advance Islam and education for public benefit.

**PUBLIC BENEFIT STATEMENT**

The trustees have considered the general guidance on public benefit issued by the Charity Commission and has taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do benefit the public as it is advancing Islam for public benefit and meeting an identifiable need. The trustees have benefitted many individuals and families and has helped them to fulfil their religious needs.

**FINANCIAL REVIEW**

The trustees secured income of £72,281 during the period. The expenditure during the period (mainly premises and staff costs) was £49,007. This generated a surplus of £23,274 which was added to prior year surpluses. At the end of the period the charity held £561,820 in reserves including property assets and creditors. The non-property reserves will be used for future charitable expenditure.

**PLANS FOR FUTURE PERIODS**

Future plans are to continue to run the Mosque and Islamic education classes and to secure further donations to secure additional premises for additional space for the local community going forward.

**MASJID FATIMAH ZAHRA (R.A.)**  
**TRUSTEES ANNUAL REPORT** *(continued)*  
**PERIOD TO 30 SEPTEMBER 2023**

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 1993 and the Charity (Accounts and Reports) Regulations 2008. 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.

**APPROVAL**

The report was approved by the Trustees on 05/06/2024

And signed on their behalf by



Molana Abdurrahim Diwan  
Chairman & Trustee

# **MASJID FATIMAH ZAHRA (R.A.)**

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 30th September 2023.

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

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is sufficient for external scrutiny.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.



M Suleman  
Principal Accountant  
Fusion Accounting Ltd, 398A east Park Road Leicester LE5 5HH

05/06/2024

# MASJID FATIMAH ZAHRA (R.A.)

## STATEMENT OF FINANCIAL ACTIVITIES (SOFA) PERIOD TO 30 SEPTEMBER 2023


	Unrestricted Funds	Restricted Funds	Total Funds Period to 30 Sep 23	Total 30 Sep 22
Note	£	£	£	£
<b>INCOME from</b>				
donations and legacies	37,485	-	37,485	52,327
charitable activities	34,796		34,796	35,016
other trading activity				
Investment income				
Other income				
<b>Total</b>	<b>72,281</b>	<b>-</b>	<b>72,281</b>	<b>87,343</b>
<b>EXPENDITURE</b>				
on raising funds	-	-	-	-
charitable activities	49,007	-	49,007	27,668
other expenditure	-	-	-	-
<b>Total</b>	<b>49,007</b>	<b>-</b>	<b>49,007</b>	<b>27,668</b>
Net Income before Tax	23,274	-	23,274	59,675
Tax payable	-	-		
Net income after Tax	23,274	-	23,274	59,675
Net gains/losses on assets				
<b>NET INCOME</b>	<b>23,274</b>	<b>-</b>	<b>23,274</b>	<b>59,675</b>
Transfers between funds	-	-	-	-
Net movement in funds	-	-	-	-
<b>Reconciliation of funds</b>				
Total funds brought forward	538,546	-	538,546	478,871
<b>Total funds carried forward</b>	<b>561,820</b>	<b>-</b>	<b>561,820</b>	<b>538,546</b>

**MASJID FATIMAH ZAHRA (R.A.)**  
**BALANCE SHEET**  
**PERIOD TO 30 SEPTEMBER 2023**

		Unrestricted Funds	Restricted Funds	Total Funds Period to 30 Sep 23	Total 30 Sep 22
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible fixed assets	2	533,326		533,326	525,962
<b>CURRENT ASSETS</b>					
Cash in hand and bank		29,994	-	29,994	13,584
<b>Total</b>		<b>29,994</b>	<b>-</b>	<b>29,994</b>	<b>13,584</b>
<b>LIABILITIES</b>					
Creditors falling due within one year	4	1,500	-	1,500	1,000
Net current assets					
Total assets less current liabilities				28,494	12,584
<b>Total Net Assets</b>				<b>561,820</b>	<b>538,546</b>
<b>The funds of the charity</b>					
Unrestricted funds				561,820	538,546
Restricted funds				-	-
<b>Total</b>				<b>561,820</b>	<b>538,546</b>

These accounts were approved by the Trustees on 05/06/2024

And signed on their behalf by



Molana Abdurrahim Diwan  
Chairman & Trustee



# MASJID FATIMAH ZAHRA (R.A.)

## NOTES TO THE FINANCIAL STATEMENTS PERIOD TO 30 SEPTEMBER 2023

### 1. ACCOUNTING POLICIES

#### a) Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The new accounting policies are relevant to the size and nature of the charity's income for the period.

The change in accounting policy has only resulted in minor non-material differences arising. As such no requirement to restate prior or current year figures has arisen.

The charity constitutes a public benefit entity as defined by FRS 102.

#### b) Fund accounting

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

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

#### c) Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

## MASJID FATIMAH ZAHRA (R.A.)

### NOTES TO THE FINANCIAL STATEMENTS (continued) PERIOD TO 30 SEPTEMBER 2023

#### 2. TANGIBLE FIXED ASSETS

	Land & Property Osmaston Rd Property	Fixtures & Equipment	Total
Cost as at 01 Oct 2022	521,257	4,705	525,962
Additions	6,624	740	7,364
Disposals			
<b>As at 30 Sep 2023</b>	<b>527,881</b>	<b>5,445</b>	<b>533,326</b>

#### 3. Staff Disclosures

Total number of staff employed during the period is 10. No staff received remuneration above £60,000 during the period.

#### 4. LIABILITIES: Amounts falling due within one year

	£
<b>Trade creditors</b>	
Accountancy & Examination Fees for 2021	500
Accountancy & Examination Fees for 2022	500
Accountancy & Examination Fees for 2023	500
	=====
<b>TOTAL</b>	<b>1,500</b>

#### 5. CONNECTED PARTY TRANSACTIONS

A connected party to A Diwan was paid £4,536 during the year for services rendered under a service contract to the charity during the period.