

Jamia Masjid Hanfia (Bradford) Association

Report and Accounts

31 July 2023

# Jamia Masjid Hanfia (Bradford) Association

## Trustees' Annual Report

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### 1. Reference and administration details

Charity name	Jamia Masjid Hanfia (Bradford) Association
Charity Commission registered number	503945
For the financial year beginning	1 August 2022
For the financial year ending	31 July 2023
Charity's principal address	Ambler Street Off Carlisle Road Bradford West Yorkshire BD8 8AD
Professional advisors	Andrew S Parker (Independent Examiner) 16 Foundry Close Halton Lancaster LA2 6FE  The Peninsula Business Services The Peninsula Victoria Place Manchester M4 4FB
Bankers	Barclays Bank 10 Market Street Bradford West Yorkshire BD1 1EG

## Jamia Masjid Hanfia (Bradford) Association Trustees' Annual Report (continued)

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### 2. Trustees

The following were trustees during the year. The trustees are members of the General Committee.

Abdul Aziz - resigned 18/8/2023	Mahboob Hussain
Mohammed Yaqoob	Allah Ditta
Mohammed Younis - resigned 18/8/2023	Zafar Iqbal
Mohammed Aslam	Sakhawat Hussain
Bilal Khan	Amjad Ali
Sajid Mahroof - resigned 18/8/2023	Munsif Dad
Mohammed Ashraf Butt	Hanif Mohammed
Mehrban Khan – resigned 18/8/2023	Abid Hussain - Treasurer
Tanvir Hussain	Shahnawaz Ali Hussain – Treasurer – resigned 18/8/2023
Ifraz Ahmed	Abdul Hafeez Mohammed – resigned 18/8/2023
Wasim Mushtaq – resigned 18/8/2023	

The Trustees are appointed by the General Committee. The Trustees were all appointed on 8 March 2015.

### 3. Governance

The charity is governed by the constitution adopted on 4 August 1974 as amended 1 January 1975 as amended by scheme of 19 March 1985 and scheme of 26 November 1986.

### 4. Objectives

The objectives of the charity are the promotion and advancement of the Muslim faith in the Bradford Metropolitan District area for the benefit of the public.

### 5. Charity's activities and performance

The charity's activities during the year were as follows;

- arranged five daily prayers
- arranged funerals and Islamic wedding ceremonies
- organised functions for key Islamic events in accordance with the Islamic calendar
- taught children the Quran and Islamic studies
- held refresher courses for adults
- arranged meals and special prayers during the month of Ramadan
- hosted lectures from visiting Islamic scholars

### 6. Future plans

- To promote Islamic learning for women and youth
- To create new opportunities by launching new platforms for the youth to get more involved in the Mosque through various other activities.

#### 7. Financial review

The charity's total incoming resources for the year were £157,817 (2022: £210,241) and its total outgoing resources were £153,949 (2022: £155,294) resulting in net incoming resources of £3,869 (2022: £54,947).

The charity's net assets at the year end, were £2,262,398 (2022: £2,258,529)

#### 8. Reserves policy

The Charity's reserve policy is to hold sufficient funds in reserve to enable the charity to operate for a period of six months if no other funds were available.

#### 9. Public Benefit Statement

The Trustees confirm they have complied with their duty in section 17(5) of the 2011 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

#### 10. Declaration

Approved by the General Committee and signed on their behalf.



Bilal Khan

26 March 2024

**Independent examiner's report to the Trustees of Jamia Masjid Hanifa (Bradford) Association**

I report on the accounts of the Charity for the year ended 31 July 2023, which are set out on pages 5 to 8.

**Respective responsibilities of trustees and examiner**

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the 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 of explanations from you as 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 matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew S Parker  
Chartered Accountant  
16 Foundry Close  
Halton  
Lancaster  
LA2 6FE

26 March 2024

**Statement of financial activities (incorporating income and expenditure account)  
for the year ended on 31 July 2023**

**Unrestricted Funds**

	Notes	2023 £	2022 £
<b>Incoming resources</b>			
<b>Incoming resources from generated funds:</b>			
<b>Voluntary income:</b>			
<b>Donations, legacies and similar income</b>			
Donations		157,818	210,241
<b>Incoming resources from charitable activities:</b>			
<b>Sundry income</b>			
JRS Grant		-	-
<b>Total incoming resources</b>		<u>157,818</u>	<u>210,241</u>
<b>Resources expended</b>			
<b>Charitable activities</b>			
Wages and national insurance	3	72,980	72,668
Donations		5,600	-
Rates and insurance		5,367	6,690
Light and heat		11,713	7,826
Light, heat and water – Education Centre		-	-
Repairs and renewals		34,052	38,647
Repairs and renewals – Education Centre		-	4,647
Telephone		1,687	871
Telephone – Education Centre		-	216
Computer costs		30	289
Computer costs – Education Centre		-	470
Sundry expenses		-	68
Sundry expenses- Education Centre		-	648
Subsistence		350	-
Advertising and stationery		812	519
Radio Licence		100	100
Cleaning and general expenses		7,777	1,330
Legal and professional fees		6,323	11,690
Depreciation: Fixtures and equipment		<u>7,323</u>	<u>8,615</u>
<b>Total resources expended</b>		<u>153,949</u>	<u>155,294</u>
<b>Net incoming/(outgoing)resources</b>		3,869	54,947
<b>Fund balances brought forward</b>		<u>2,258,529</u>	<u>2,203,582</u>
<b>Fund balances carried forward</b>		<u>2,262,398</u>	<u>2,258,529</u>

The notes on pages 7 and 8 form part of these financial statements

## Balance sheet at 31 July 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	2	<u>1,898,270</u>	<u>1,905,593</u>
<b>Current assets</b>			
Cash in hand and at bank		377,813	348,189
Debtors		<u>-</u>	<u>16,000</u>
<b>Total current assets</b>		<u>377,813</u>	<u>364,189</u>
<b>Creditors: amounts falling due within one year</b>			
Sundry creditors		<u>13,685</u>	<u>11,253</u>
<b>Net current assets</b>		<u>364,128</u>	<u>352,936</u>
<b>Net assets</b>		<u>2,262,398</u>	<u>2,258,529</u>
<b>Funds</b>			
Unrestricted income funds		<u>2,262,398</u>	<u>2,258,529</u>

Approved by the General Committee and signed on their behalf.



Bilal Khan  
26 March 2024



## **Notes to the accounts for the year ended 31 July 2023**

### **1. Accounting policies**

#### **General**

These accounts have been prepared under the historical cost convention and in accordance with applicable accounting standards, the Statement of Recommended Practice on Accounting by Charities, the Financial Reporting Standard for Smaller Entities and the Charities Act 2011.

#### **Basis of recognition and allocation of expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates. Costs are charged to the most appropriate activity or category.

#### **Depreciation**

Provision for depreciation of fixed assets held for use by the charity is made at the following rates based on the estimated useful life of these assets and their anticipated residual value:

Fixtures and equipment - 15% per annum, reducing balance basis

No depreciation is charged in respect of land and buildings

#### **Funds - Unrestricted**

Unrestricted funds consist of the general fund. Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

#### **Incoming resources:**

All income is accounted for on an accruals basis except for voluntary donations which are taken to income when received. Donations consist of weekly collections, donations from funerals and weddings and from the charity's education programme.

#### **Taxation**

The association is recognised as a charity by HM Revenue and Customs and thereby benefits from certain exemptions from taxation on income and gains, to the extent they are applied for charitable purposes. No tax charges have arisen in the association.



Notes to the accounts for the year ended 31 July 2023 (continued)

2. Fixed assets

Land and buildings

	2023	2022
	£	£
Land and buildings	1,660,381	1,660,381
Land and building at Ambler Street	82,905	82,905
Improvements at Ambler Street	75,462	75,462
Building at Kobar Works Ambler Street	<u>38,026</u>	<u>38,026</u>
	<u>1,856,774</u>	<u>1,856,774</u>

	Land and buildings	Fixtures and equipment	Total
	£	£	£
<b>Cost</b>			
As at 1 August 2022	1,856,774	363,750	2,220,524
Additions	-	-	-
As at 31 July 2023	<u>1,856,774</u>	<u>363,750</u>	<u>2,220,524</u>
<b>Depreciation</b>			
As at 1 August 2022	-	314,931	314,931
Charge for the year	-	<u>7,323</u>	<u>7,323</u>
As at 31 July 2023	-	<u>322,254</u>	<u>322,254</u>
<b>Net book value</b>			
As at 31 July 2023	<u>1,856,774</u>	<u>41,496</u>	<u>1,898,270</u>
As at 1 August 2022	<u>1,856,774</u>	<u>48,819</u>	<u>1,905,593</u>

3. Staff costs

	2023	2022
	£	£
Wages and national insurance	<u>72,980</u>	<u>72,668</u>

No employee earned £60,000 per annum or more.

The average number of employees, analysed by function, was:

Imams	4	4
Education Centre	-	-
Cleaning	<u>1</u>	<u>1</u>
	<u>5</u>	<u>5</u>

No remuneration was paid and no expenses were reimbursed to any of the trustees.