

# THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

England & Wales · Charity number 513337

## Details

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Other names	THE HYDE JAMIA MOSQUE AND ISLAMIC ASSOCIATION, THE JAMIA MOSQUE AND ISLAMIC CENTRE
Status	Registered
Legal form	Other
Registered	1982-12-09
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	16-18 Greenfield Street Hyde SK14 1BX
Phone	0161 312 1005
Website	<a href="http://www.hydejamiamasjid.co.uk">www.hydejamiamasjid.co.uk</a>

## Activities

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**Objects:** THE CENTRE IS ESTABLISHED FOR THE ADVANCEMENT OF THE ISLAMIC RELIGION IN THE HYDE AREA BY THE PROVISION OF A MOSQUE, OF A BURIAL GROUND AND OF EDUCATION IN THE PRINCIPLES OF THE ISLAMIC FAITH AND BY SUCH OTHER CHARITABLE MEANS AS THE EXECUTIVE COMMITTEE SHALL THINK FIT AND FOR THE RELIEF OF POVERTY AMONG MEMBERS OF THE CENTRE.

**Activities:** The provision of religious education, worship and study in the Islamic faith.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

- Area of benefit: HYDE
- Tameside

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£131,624	£114,259	-	-
2024-03-31	£124,991	£137,701	-	-
2023-03-31	£140,951	£117,640	-	-
2022-03-31	£146,200	£94,464	-	-
2021-03-31	£125,878	£90,250	-	-

## Trustees

Name	Role	Appointed
<b>Mujibul Haque</b>	Chair	2025-09-21
Abdul Majid		2025-09-21
Forhad Jani		2025-09-21
MD Surot Miah		2025-09-21
Mohammed Asad		2025-09-21
Mohammed Khalidur Rahman		2025-09-21
Mohidul Mowla		2025-09-21
Warish Ali		2025-09-21
giash uddin		2025-09-21
hira chowdhury		2025-09-21

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 513337

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# Accounts

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# Trustees' annual report for the period



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Period start date  Period end date

Charity name  Charity No (if any)

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	RELIGIOUS PRAYERS & FUNCTIONS, TEACHING OF RELIGIOUS VERSES TO MUSLIMS OF ALL AGES
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	MEETINGS FOR THE ADVANCEMENT OF THE ISLAMIC FAITH PROVISION OF RELIGIOUS EDUCATION, WORSHIP & STUDY
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	THE TRUSTEES HAVE GIVEN DUE CONSIDERATION TO THE GENERAL GUIDANCE PUBLISHED BY THE CHARITY COMMISSION RELATIVE TO PUBLIC BENEFIT

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>THE MAIN PURPOSE AND ACTIVITIES OF THE CHARITY HAVE BEEN FULFILLED BY :-</p> <ul style="list-style-type: none"> <li>- PROVIDING FACILITIES FOR DAILY RELIGIOUS PRAYERS</li> <li>- ARABIC TEACHING</li> <li>- RELIGIOUS FUNCTIONS AND SPECIAL PRAYERS - E.G. JUMMA &amp; EID CELEBRATIONS, PRAYERS AND RAMADAN</li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

	<b>SORP reference</b>	
Review of the charity's financial position at the end of the period	Para 1.21	THE FINANCIAL POSITION AT THE END OF THE PERIOD IS SATISFACTORY
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	RESERVES ARE MAINTAINED IN ORDER TO MEET FINANCIAL COMMITMENTS
Amount of reserves held	Para 1.22	£1,430,931
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A - THE CHARITY HAS SUFFICIENT LIQUID FUNDS AT THE END OF THE YEAR

### Additional information (optional)

You may choose to include further statements where relevant about:

	<b>SORP reference</b>	
The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	TRUST
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTION

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		THE CHARITY CONTINUES TO MAINTAIN AND REFURBISH THE MOSQUE

## Reference and Administrative details

Charity name	THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE
Other name the charity uses	—
Registered charity number	0513337
Charity's principal address	16-18 GREENFIELD STREET HYDE CHESHIRE SK14 1BX

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	HAJI MUJIBUL HAQUE	CHAIRMAN		
2	ABDUL MAJID	SECRETARY		
3	HIRA CHOWDHURY	TREASURER		
4	GHASH UDDIN	ASSIST TREASURER		
5	HAJI MD ASAD	VICE CHAIRMAN		
6	HAJI WAJID ALI	VICE CHAIRMAN		
7	MOHIDUL MOWLA	PRESS SECRETARY		
8	QARI MD KHALIQUR RAHMAN	EDUCATION SECRETARY		
9	MD SUROT MIAH	ASSIST SECRETARY		
10	FACHAD JANI	ORGANISING SECRETARY		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	/
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	/
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	/

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

#### Exemptions from disclosure

Reason for non-disclosure of key personnel details

#### Other optional information

## Declarations

The trustees declare that they have approved the trustees' report above.

### Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (eg Secretary, Chair, etc)

Date

**THE HYDE JAMIA MOSQUE  
AND ISLAMIC CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31st MARCH 2025**

**Allen Mills Howard & Co.  
Hyde**

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

REGISTERED CHARITY NO : 513337

ADDRESS : 16-18 Greenfield Street  
Hyde  
Cheshire  
SK14 1BX

TELEPHONE : 0161 368 1551

OFFICERS :

Chairman	Haji Mujibul Hoque
Secretary	Abdul Majid
Treasurer	Hira Choudhury

BANKERS :

Al Rayan Bank  
394 Coventry Road  
Small Heath  
Birmingham  
B10 0UF

Barclays Bank  
Leicester  
LE87 2BB

INDEPENDENT EXAMINER : Stephen Kenworthy Howard  
Allen Mills Howard & Co.  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

We report on the accounts of the Trust for the year ended 31st March 2025, which are set out on pages 1 to 6.

**Respective responsibilities of Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The 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 our 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 Commissioners section 145 (5) (b) of the 2011 Act and;
- state whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

That examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 our examination, we have concerns with regard to the recording of cash income and expenditure. The procedures employed do not adequately provide checks and balances between the cash receipts and payments and the members individual record of subscriptions. Reliance has been placed on information supplied by the officers.

Other than the above, no matter has come to our attention:

- (1) which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Kenworthy Howard F.C.C.A  
Allen Mills Howard & Co.  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

20th January 2026

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	<u>General</u> <u>Unrestricted</u> <u>Fund</u> £	<u>Mosque</u> <u>Restricted</u> <u>Fund</u> £	<u>Year to</u> <u>31/03/2025</u> £	<u>Total Funds</u> <u>Year to</u> <u>31/03/2024</u> £
<b><u>TANGIBLE FIXED ASSETS</u></b>				
Greenfield Street	-	982,128	982,128	1,002,172
Corporation Street	-	19,004	19,004	19,392
Fixtures and Fittings	25,258	-	25,258	29,715
<b><u>CURRENT ASSETS</u></b>				
Debtors	-	-	-	-
Stock	925	-	925	638
Cash at Bank	407,900	-	407,900	364,940
Cash in Hand	1,764	-	1,764	1,985
<b><u>CURRENT LIABILITIES DUE WITHIN ONE YEAR</u></b>				
Creditors	(6,048)	-	(6,048)	(5,276)
	<u>429,799</u>	<u>1,001,132</u>	<u>1,430,931</u>	<u>1,413,566</u>
<b><u>FUNDS</u></b>				
Unrestricted	493,899	-	493,899	459,202
Restricted	<u>493,899</u>	<u>937,032</u>	<u>937,032</u>	<u>954,364</u>
	<u>493,899</u>	<u>937,032</u>	<u>1,430,931</u>	<u>1,413,566</u>

Approved by the Trustees on 20th January 2026 and signed on its behalf by:

 Chairman \_\_\_\_\_ Treasurer  Secretary \_\_\_\_\_

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	<u>Note</u>	<u>General</u> <u>Unrestricted</u> <u>Fund</u> <u>£</u>	<u>Mosque</u> <u>Restricted</u> <u>Fund</u> <u>£</u>	<u>Total Funds</u> <u>Year to</u> <u>31/03/2025</u> <u>£</u>	<u>Year to</u> <u>31/03/2024</u> <u>£</u>
<b><u>INCOMING RESOURCES</u></b>					
Voluntary Income	2(a)	109,882	3,100	112,982	107,046
Activities for Generating Funds	2(b)	16,719	-	16,719	17,945
Income from Non-Charitable Trading	2(c)	1,923	-	1,923	(1,016)
<b><u>TOTAL INCOMING RESOURCES</u></b>		<u>128,524</u>	<u>3,100</u>	<u>131,624</u>	<u>123,975</u>
<b><u>RESOURCES USED</u></b>					
Directly relating to the work of the Mosque	3(a)	85,404	-	85,404	107,843
Mosque Management and Administration	3(b)	8,423	20,432	28,855	29,858
<b><u>TOTAL RESOURCES USED</u></b>		<u>93,827</u>	<u>20,432</u>	<u>114,259</u>	<u>137,701</u>
<b><u>NET MOVEMENT IN FUNDS</u></b>					
Balances Brought Forward		34,697	(17,332)	17,365	(13,726)
Transfer Unrestricted to Restricted		459,202	954,364	1,413,566	1,427,292
		-	-	-	-
<b><u>Balances Carried Forward</u></b>		<u>493,899</u>	<u>937,032</u>	<u>1,430,931</u>	<u>1,413,566</u>

# THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

### 1. ACCOUNTING POLICIES

#### **Basis of Accounting :**

The accounts have been prepared under the historical cost convention; consistent with fundamental concepts of going concern, accruals, consistency and prudence; and comply with applicable accounting standards and (SORP (FRS 102).

#### **Tangible Fixed Assets :**

##### **Land & Buildings**

Depreciation is provided for at the rate of 2% per annum.

##### **Other Fixtures & Fittings**

Fixtures & Fittings used within the Mosque premises are depreciated at rates deemed appropriate -15%

#### **Taxation :**

As a charity no tax is due.

#### **Funds :**

Restricted funds represent donations or grants received for a specific object or invited by the Mosque for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The Mosque usually invest separately for each fund.

Unrestricted funds are general funds which can be used for Mosque ordinary purposes.

#### **Incoming Resources :**

Planned giving, collections and donations are recognized when received. Grants and legacies are accounted for when the Mosque is legally entitled to the amounts due. All other income is recognized when it is receivable.

#### **Resources Expended :**

Expenditure is generally recognised when it is incurred.

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025**

	<b>General Unrestricted Fund £</b>	<b>Mosque Restricted Fund £</b>	<b>Year to 31/03/2025 £</b>	<b>Year to 31/03/2024 £</b>
	<b>Total Funds</b>			
<b>2. <u>INCOMING RESOURCES</u></b>				
<b>2(a). <u>VOLUNTARY INCOME</u></b>				
Members Subscriptions	36,900	-	36,900	38,104
Other Collections and Donations	72,982	3,100	76,082	68,942
Mosque Extension Collection	-	-	-	-
	<u>109,882</u>	<u>3,100</u>	<u>112,982</u>	<u>107,046</u>
<b>2(b). <u>ACTIVITIES FOR GENERATING FUNDS</u></b>				
Childrens Study Group	11,480	-	11,480	10,592
Other Sundry Income	4	-	4	25
Hafiz Class	5,235	-	5,235	5,478
Election Nomination Fees	-	-	-	1,850
	<u>16,719</u>	<u>-</u>	<u>16,719</u>	<u>17,945</u>
<b>2(c) <u>INCOME FROM NON-CHARITABLE TRADING</u></b>				
Net Profit from Radio Sales	1,139	-	1,139	764
Net Profit/(Loss) from Bag & Book Sales	784	-	784	(1,780)
	<u>1,923</u>	<u>-</u>	<u>1,923</u>	<u>(1,016)</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>	<u>128,524</u>	<u>3,100</u>	<u>131,624</u>	<u>123,975</u>

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**3. RESOURCES USED**

**3(a). DIRECTLY RELATING TO THE WORK OF THE MOSQUE**

	General Unrestricted Fund £	Mosque Restricted Fund £	Year to 31/03/2025 £	Year to 31/03/2024 £
Imams Salaries	61,124	-	61,124	68,620
Pensions	152	-	152	815
Children's Competition	-	-	-	-
Guest Speakers	140	-	140	550
<b>Mosque Running Expenses</b>				
Repairs	11,369	-	11,369	20,653
Telephone	633	-	633	1,049
Cleaning Materials	1,034	-	1,034	1,107
Heat Light Water	8,380	-	8,380	11,953
Insurance	1,500	-	1,500	1,486
Licence for P.A.System	150	-	150	150
Celebration Catering Costs	922	-	922	1,460
	<u>85,404</u>	<u>-</u>	<u>85,404</u>	<u>107,843</u>

**3(b). MOSQUE MANAGEMENT AND ADMINISTRATION**

Chief Rent & Rates - Corporation St	9	-	9	18
Bank Charges	684	-	684	459
Independent Examiners Fees	1,464	-	1,464	1,380
Payroll Costs	1,224	-	1,224	1,150
Sundry Expenses	584	-	584	464
Printing , Stationery and Advertising	1	-	1	295
Depreciation	4,457	20,432	24,889	26,092
	<u>8,423</u>	<u>20,432</u>	<u>28,855</u>	<u>29,858</u>
<b>TOTAL RESOURCES USED</b>	<u>93,827</u>	<u>20,432</u>	<u>114,259</u>	<u>137,701</u>

**THE HYDE JAMIA MOSQUE & ISLAMIC CENTRE**

**SCHEDULE OF MOVEMENTS OF FIXED ASSETS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**DEPRECIATING ASSETS**

	<b><u>Corporation</u></b> <b><u>Street</u></b> <b><u>£</u></b>	<b><u>Fixtures</u></b> <b><u>And</u></b> <b><u>Fittings</u></b> <b><u>£</u></b>	<b><u>Greenfield</u></b> <b><u>Street</u></b> <b><u>Mosque</u></b> <b><u>£</u></b>	<b><u>Total</u></b> <b><u>£</u></b>
<b><u>COST</u></b>				
Opening Balance as at 1st April 2024	31,990	113,273	1,350,974	1,496,237
Additions in Year	-	-	-	-
Closing Balance as at 31st March 2025	<u>31,990</u>	<u>113,273</u>	<u>1,350,974</u>	<u>1,496,237</u>
<b><u>DEPRECIATION</u></b>				
Opening Balance as at 1st April 2024	12,598	83,558	348,802	444,958
Charge for Year	388	4,457	20,044	24,889
Closing Balance as at 31st March 2025	<u>12,986</u>	<u>88,015</u>	<u>368,846</u>	<u>469,847</u>
<b><u>NET BOOK VALUE</u></b>				
As at 31st March 2025	<u>19,004</u>	<u>25,258</u>	<u>982,128</u>	<u>1,026,390</u>
<i>As at 31st March 2024</i>	<u>19,392</u>	<u>29,715</u>	<u>1,002,172</u>	<u>1,051,279</u>

**THE HYDE JAMIA MOSQUE  
AND ISLAMIC CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31st MARCH 2025**

**Allen Mills Howard & Co.  
Hyde**

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

REGISTERED CHARITY NO : 513337

ADDRESS : 16-18 Greenfield Street  
Hyde  
Cheshire  
SK14 1BX

TELEPHONE : 0161 368 1551

OFFICERS :

Chairman	Haji Mujibul Hoque
Secretary	Abdul Majid
Treasurer	Hira Choudhury

BANKERS :

Al Rayan Bank  
394 Coventry Road  
Small Heath  
Birmingham  
B10 0UF

Barclays Bank  
Leicester  
LE87 2BB

INDEPENDENT EXAMINER : Stephen Kenworthy Howard  
Allen Mills Howard & Co.  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

We report on the accounts of the Trust for the year ended 31st March 2025, which are set out on pages 1 to 6.

**Respective responsibilities of Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The 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 our 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 Commissioners section 145 (5) (b) of the 2011 Act and;
- state whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

That examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 our examination, we have concerns with regard to the recording of cash income and expenditure. The procedures employed do not adequately provide checks and balances between the cash receipts and payments and the members individual record of subscriptions. Reliance has been placed on information supplied by the officers.

Other than the above, no matter has come to our attention:

- (1) which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Kenworthy Howard F.C.C.A  
Allen Mills Howard & Co.  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

20th January 2026

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	<u>General</u> <u>Unrestricted</u> <u>Fund</u> £	<u>Mosque</u> <u>Restricted</u> <u>Fund</u> £	<u>Year to</u> <u>31/03/2025</u> £	<u>Year to</u> <u>31/03/2024</u> £
				<u>Total Funds</u>
<b><u>TANGIBLE FIXED ASSETS</u></b>				
Greenfield Street	-	982,128	982,128	1,002,172
Corporation Street	-	19,004	19,004	19,392
Fixtures and Fittings	25,258	-	25,258	29,715
<b><u>CURRENT ASSETS</u></b>				
Debtors	-	-	-	-
Stock	925	-	925	638
Cash at Bank	407,900	-	407,900	364,940
Cash in Hand	1,764	-	1,764	1,985
<b><u>CURRENT LIABILITIES DUE WITHIN ONE YEAR</u></b>				
Creditors	(6,048)	-	(6,048)	(5,276)
	<u>429,799</u>	<u>1,001,132</u>	<u>1,430,931</u>	<u>1,413,566</u>
<b><u>FUNDS</u></b>				
Unrestricted	493,899	-	493,899	459,202
Restricted	<u>493,899</u>	<u>937,032</u>	<u>937,032</u>	<u>954,364</u>
		<u>937,032</u>	<u>1,430,931</u>	<u>1,413,566</u>

Approved by the Trustees on 20th January 2026 and signed on its behalf by:

 Chairman \_\_\_\_\_ Treasurer  Secretary \_\_\_\_\_

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	<u>Note</u>	<u>General Unrestricted Fund</u> £	<u>Mosque Restricted Fund</u> £	<u>Total Funds</u> <u>Year to</u> <u>31/03/2025</u> £	<u>Year to</u> <u>31/03/2024</u> £
<b><u>INCOMING RESOURCES</u></b>					
Voluntary Income	2(a)	109,882	3,100	112,982	107,046
Activities for Generating Funds	2(b)	16,719	-	16,719	17,945
Income from Non-Charitable Trading	2(c)	1,923	-	1,923	(1,016)
		<u>128,524</u>	<u>3,100</u>	<u>131,624</u>	<u>123,975</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>					
<b><u>RESOURCES USED</u></b>					
Directly relating to the work of the Mosque	3(a)	85,404	-	85,404	107,843
Mosque Management and Administration	3(b)	8,423	20,432	28,855	29,858
		<u>93,827</u>	<u>20,432</u>	<u>114,259</u>	<u>137,701</u>
<b><u>TOTAL RESOURCES USED</u></b>					
<b><u>NET MOVEMENT IN FUNDS</u></b>					
Balances Brought Forward		34,697	(17,332)	17,365	(13,726)
Transfer Unrestricted to Restricted		459,202	954,364	1,413,566	1,427,292
		-	-	-	-
		<u>493,899</u>	<u>937,032</u>	<u>1,430,931</u>	<u>1,413,566</u>
<b><u>Balances Carried Forward</u></b>					

# THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

### 1. ACCOUNTING POLICIES

#### **Basis of Accounting :**

The accounts have been prepared under the historical cost convention; consistent with fundamental concepts of going concern, accruals, consistency and prudence; and comply with applicable accounting standards and (SORP (FRS 102).

#### **Tangible Fixed Assets :**

##### **Land & Buildings**

Depreciation is provided for at the rate of 2% per annum.

##### **Other Fixtures & Fittings**

Fixtures & Fittings used within the Mosque premises are depreciated at rates deemed appropriate -15%

#### **Taxation :**

As a charity no tax is due.

#### **Funds :**

Restricted funds represent donations or grants received for a specific object or invited by the Mosque for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The Mosque usually invest separately for each fund.

Unrestricted funds are general funds which can be used for Mosque ordinary purposes.

#### **Incoming Resources :**

Planned giving, collections and donations are recognized when received. Grants and legacies are accounted for when the Mosque is legally entitled to the amounts due. All other income is recognized when it is receivable.

#### **Resources Expended :**

Expenditure is generally recognised when it is incurred.

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025**

	<b>General Unrestricted Fund £</b>	<b>Mosque Restricted Fund £</b>	<b>Year to 31/03/2025 £</b>	<b>Year to 31/03/2024 £</b>
	<b>Total Funds</b>			
<b>2. <u>INCOMING RESOURCES</u></b>				
<b>2(a). <u>VOLUNTARY INCOME</u></b>				
Members Subscriptions	36,900	-	36,900	38,104
Other Collections and Donations	72,982	3,100	76,082	68,942
Mosque Extension Collection	-	-	-	-
	<u>109,882</u>	<u>3,100</u>	<u>112,982</u>	<u>107,046</u>
<b>2(b). <u>ACTIVITIES FOR GENERATING FUNDS</u></b>				
Childrens Study Group	11,480	-	11,480	10,592
Other Sundry Income	4	-	4	25
Hafiz Class	5,235	-	5,235	5,478
Election Nomination Fees	-	-	-	1,850
	<u>16,719</u>	<u>-</u>	<u>16,719</u>	<u>17,945</u>
<b>2(c) <u>INCOME FROM NON-CHARITABLE TRADING</u></b>				
Net Profit from Radio Sales	1,139	-	1,139	764
Net Profit/(Loss) from Bag & Book Sales	784	-	784	(1,780)
	<u>1,923</u>	<u>-</u>	<u>1,923</u>	<u>(1,016)</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>	<u>128,524</u>	<u>3,100</u>	<u>131,624</u>	<u>123,975</u>

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**3. RESOURCES USED**

**3(a). DIRECTLY RELATING TO THE WORK OF THE MOSQUE**

	General Unrestricted Fund £	Mosque Restricted Fund £	Year to 31/03/2025 £	Year to 31/03/2024 £
Imams Salaries	61,124	-	61,124	68,620
Pensions	152	-	152	815
Children's Competition	-	-	-	-
Guest Speakers	140	-	140	550
<b>Mosque Running Expenses</b>				
Repairs	11,369	-	11,369	20,653
Telephone	633	-	633	1,049
Cleaning Materials	1,034	-	1,034	1,107
Heat Light Water	8,380	-	8,380	11,953
Insurance	1,500	-	1,500	1,486
Licence for P.A.System	150	-	150	150
Celebration Catering Costs	922	-	922	1,460
	<u>85,404</u>	<u>-</u>	<u>85,404</u>	<u>107,843</u>

**3(b). MOSQUE MANAGEMENT AND ADMINISTRATION**

Chief Rent & Rates - Corporation St	9	-	9	18
Bank Charges	684	-	684	459
Independent Examiners Fees	1,464	-	1,464	1,380
Payroll Costs	1,224	-	1,224	1,150
Sundry Expenses	584	-	584	464
Printing , Stationery and Advertising	1	-	1	295
Depreciation	4,457	20,432	24,889	26,092
	<u>8,423</u>	<u>20,432</u>	<u>28,855</u>	<u>29,858</u>
<b>TOTAL RESOURCES USED</b>	<u>93,827</u>	<u>20,432</u>	<u>114,259</u>	<u>137,701</u>

**THE HYDE JAMIA MOSQUE & ISLAMIC CENTRE**

**SCHEDULE OF MOVEMENTS OF FIXED ASSETS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**DEPRECIATING ASSETS**

	<b><u>Corporation</u></b> <b><u>Street</u></b> <b><u>£</u></b>	<b><u>Fixtures</u></b> <b><u>And</u></b> <b><u>Fittings</u></b> <b><u>£</u></b>	<b><u>Greenfield</u></b> <b><u>Street</u></b> <b><u>Mosque</u></b> <b><u>£</u></b>	<b><u>Total</u></b> <b><u>£</u></b>
<b><u>COST</u></b>				
Opening Balance as at 1st April 2024	31,990	113,273	1,350,974	1,496,237
Additions in Year	-	-	-	-
Closing Balance as at 31st March 2025	<u>31,990</u>	<u>113,273</u>	<u>1,350,974</u>	<u>1,496,237</u>
<b><u>DEPRECIATION</u></b>				
Opening Balance as at 1st April 2024	12,598	83,558	348,802	444,958
Charge for Year	388	4,457	20,044	24,889
Closing Balance as at 31st March 2025	<u>12,986</u>	<u>88,015</u>	<u>368,846</u>	<u>469,847</u>
<b><u>NET BOOK VALUE</u></b>				
As at 31st March 2025	<u>19,004</u>	<u>25,258</u>	<u>982,128</u>	<u>1,026,390</u>
<i>As at 31st March 2024</i>	<u>19,392</u>	<u>29,715</u>	<u>1,002,172</u>	<u>1,051,279</u>

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 513337

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# Accounts

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# Trustees' annual report for the period



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Period start date    Period end date

Charity name  Charity No (if any)

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	RELIGIOUS PRAYERS & FUNCTIONS, TEACHING OF RELIGIOUS VERSES TO MUSLIMS OF ALL AGES
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	MEETINGS FOR THE ADVANCEMENT OF THE ISLAMIC FAITH PROVISION OF RELIGIOUS EDUCATION, WORSHIP & STUDY
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	THE TRUSTEES HAVE GIVEN DUE CONSIDERATION TO THE GENERAL GUIDANCE PUBLISHED BY THE CHARITY COMMISSION RELATING TO PUBLIC BENEFIT

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>THE MAIN PURPOSE AND ACTIVITIES OF THE CHARITY HAVE BEEN FULFILLED BY:-</p> <ul style="list-style-type: none"> <li>- PROVIDING FACILITIES FOR DAILY RELIGIOUS PRAYERS</li> <li>- ARABIC TEACHING</li> <li>- RELIGIOUS FUNCTIONS &amp; SPECIAL PRAYERS - E.G. JUMMA &amp; EID CELEBRATIONS, PRAYERS &amp; RAMADAN</li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	THE FINANCIAL POSITION AT THE END OF THE PERIOD IS SATISFACTORY
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	RESERVES ARE MAINTAINED IN ORDER TO MEET FINANCIAL COMMITMENTS
Amount of reserves held	Para 1.22	£1,413,566
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A - CHARITY HAS SUFFICIENT LIQUID FUNDS AT THE END OF THE YEAR

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	TRUST
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTION

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		THE CHARITY CONTINUES TO MAINTAIN & REFURBISH THE MOSQUE

## Reference and Administrative details

Charity name	THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE
Other name the charity uses	—
Registered charity number	0513337
Charity's principal address	16-18 GREENFIELD STREET HYDE CHESHIRE SK14 1BX

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	ALI REZA	CHAIRMAN		
2	MOHAMMED ABDUL WADOOD GANI	SECRETARY		
3	HIRA CHOWDHURY	TREASURER		
4	BADROL ALOM	ASSIST. TREASURER		
5	LABIB KHAN	VICE CHAIRMAN		
6	MOHAMMED ASAD	VICE CHAIRMAN		
7	ALI AKBOR	PRESS SECRETARY		
8	SHAHIN AHMED MIAH	EDUCATION SECRETARY		
9	SUROJ MIAH	ASSIST. SECRETARY		
10	SIRAJ UDDIN	ORGANISING SECRETARY		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

--

#### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

#### Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

### Signed on behalf of the charity's trustees

Signature(s)

A. Reza

Full name(s)

ALI REZA

Position (eg Secretary,  
Chair, etc)

CHAIRMAN

Date

30/01/2025

**THE HYDE JAMIA MOSQUE  
AND ISLAMIC CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31st MARCH 2024**

**Allen Mills Howard & Co.  
Chartered Certified Accountants  
& Registered Auditors  
Hyde**

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

REGISTERED CHARITY NO : 513337

ADDRESS : 16-18 Greenfield Street  
Hyde  
Cheshire  
SK14 1BX

TELEPHONE : 0161 368 1551

OFFICERS :

Chairman	Ali Reza
Secretary	Mohammed Abdul Wadood Gani
Treasurer	Hira Choudhury

BANKERS :

Al Rayan Bank
394 Coventry Road
Small Heath
Birmingham
B10 0UF
Barclays Bank
Leicester
LE87 2BB

INDEPENDENT EXAMINER : Stephen Kenworthy Howard  
Allen Mills Howard & Co.  
Chartered Certified Accountants  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

We report on the accounts of the Trust for the year ended 31st March 2024, which are set out on pages 1 to 6.

**Respective responsibilities of Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The 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 our 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 Commissioners section 145 (5) (b) of the 2011 Act and;
- state whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

That examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 our examination, we have concerns with regard to the recording of cash income and expenditure. The procedures employed do not adequately provide checks and balances between the cash receipts and payments and the members individual record of subscriptions. Reliance has been placed on information supplied by the officers.

Other than the above, no matter has come to our attention:

- (1) which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen Kenworthy Howard F.C.C.A  
Allen Mills Howard & Co.  
Chartered Certified Accountants  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

30th October 2024

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	General Unrestricted Fund £	Mosque Restricted Fund £	Year to 31/03/2024 £	Year to 31/03/2023 £
<b><u>TANGIBLE FIXED ASSETS</u></b>				
Greenfield Street Corporation Street Fixtures and Fittings	- - 29,715	1,002,172 19,392 -	1,002,172 19,392 29,715	1,012,624 19,788 32,709
<b><u>CURRENT ASSETS</u></b>				
Debtors	-	-	-	683
Stock	638	-	638	1,624
Cash at Bank	364,940	-	364,940	366,220
Cash in Hand	1,985	-	1,985	2,101
<b><u>CURRENT LIABILITIES DUE WITHIN ONE YEAR</u></b>				
Creditors	(5,276)	-	(5,276)	(8,457)
	<u>392,002</u>	<u>1,021,564</u>	<u>1,413,566</u>	<u>1,427,292</u>
<b><u>FUNDS</u></b>				
Unrestricted	459,202	-	459,202	455,130
Restricted	-	954,364	954,364	972,162
	<u>459,202</u>	<u>954,364</u>	<u>1,413,566</u>	<u>1,427,292</u>

Approved by the Trustees on 30th October 2024 and signed on its behalf by:

 Chairman
  Treasurer
  Secretary

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	<u>Note</u>	<u>General</u> <u>Unrestricted</u> <u>Fund</u> <u>£</u>	<u>Mosque</u> <u>Restricted</u> <u>Fund</u> <u>£</u>	<u>Total Funds</u> <u>Year to</u> <u>31/03/2024</u> <u>£</u>	<u>Year to</u> <u>31/03/2023</u> <u>£</u>
<b><u>INCOMING RESOURCES</u></b>					
Voluntary Income	2(a)	103,996	3,050	107,046	125,533
Activities for Generating Funds	2(b)	17,945	-	17,945	14,906
Income from Non-Charitable Trading	2(c)	(1,016)	-	(1,016)	512
		<u>120,925</u>	<u>3,050</u>	<u>123,975</u>	<u>140,951</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>					
<b><u>RESOURCES USED</u></b>					
Directly relating to the work of the Mosque	3(a)	107,843	-	107,843	87,851
Mosque Management and Administration	3(b)	9,010	20,848	29,858	29,789
		<u>116,853</u>	<u>20,848</u>	<u>137,701</u>	<u>117,640</u>
<b><u>TOTAL RESOURCES USED</u></b>					
<b><u>NET MOVEMENT IN FUNDS</u></b>					
Balances Brought Forward		4,072	(17,798)	(13,726)	23,311
Transfer Unrestricted to Restricted		455,130	972,162	1,427,292	1,403,981
		-	-	-	-
		<u>459,202</u>	<u>954,364</u>	<u>1,413,566</u>	<u>1,427,292</u>
<b><u>Balances Carried Forward</u></b>					

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

1. **ACCOUNTING POLICIES**

**Basis of Accounting :**

The accounts have been prepared under the historical cost convention; consistent with fundamental concepts of going concern, accruals, consistency and prudence; and comply with applicable accounting standards and (SORP (FRS 102).

**Tangible Fixed Assets :**

**Land & Buildings**

Depreciation is provided for at the rate of 2% per annum.

**Other Fixtures & Fittings**

Fixtures & Fittings used within the Mosque premises are depreciated at rates deemed appropriate -15%

**Taxation :**

As a charity no tax is due.

**Funds :**

Restricted funds represent donations or grants received for a specific object or invited by the Mosque for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The Mosque usually invest separately for each fund.

Unrestricted funds are general funds which can be used for Mosque ordinary purposes.

**Incoming Resources :**

Planned giving, collections and donations are recognized when received. Grants and legacies are accounted for when the Mosque is legally entitled to the amounts due. All other income is recognized when it is receivable.

**Resources Expended :**

Expenditure is generally recognised when it is incurred.

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

	<b>General Unrestricted Fund £</b>	<b>Mosque Restricted Fund £</b>	<b>Year to 31/03/2024 £</b>	<b>Total Funds Year to 31/03/2023 £</b>
<b>2. <u>INCOMING RESOURCES</u></b>				
<b>2(a). <u>VOLUNTARY INCOME</u></b>				
Members Subscriptions	38,104	-	38,104	45,578
Other Collections and Donations	65,892	3,050	68,942	56,235
Mosque Extension Collection	-	-	-	23,720
	<u>103,996</u>	<u>3,050</u>	<u>107,046</u>	<u>125,533</u>
<b>2(b). <u>ACTIVITIES FOR GENERATING FUNDS</u></b>				
Childrens Study Group	10,592	-	10,592	10,232
Other Sundry Income	25	-	25	24
Hafiz Class	5,478	-	5,478	4,650
Election Nomination Fees	1,850	-	1,850	-
	<u>17,945</u>	<u>-</u>	<u>17,945</u>	<u>14,906</u>
<b>2(c) <u>INCOME FROM NON-CHARITABLE TRADING</u></b>				
Net Profit from Radio Sales	764	-	764	1,089
Net Profit/(Loss) from Bag & Book Sales	(1,780)	-	(1,780)	(577)
	<u>(1,016)</u>	<u>-</u>	<u>(1,016)</u>	<u>512</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>	<u>120,925</u>	<u>3,050</u>	<u>123,975</u>	<u>140,951</u>

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**3. RESOURCES USED**

**3(a). DIRECTLY RELATING TO THE WORK OF THE MOSQUE**

	<b>General Unrestricted Fund £</b>	<b>Mosque Restricted Fund £</b>	<b>Year to 31/03/2024 £</b>	<b>Year to 31/03/2023 £</b>
Imams Salaries	68,620	-	68,620	56,310
Pensions	815	-	815	672
Children's Competition	-	-	-	-
Guest Speakers	550	-	550	1,650
<b>Mosque Running Expenses</b>				
Repairs	20,653	-	20,653	9,423
Telephone	1,049	-	1,049	684
Cleaning Materials	1,107	-	1,107	522
Heat Light Water	11,953	-	11,953	13,479
Insurance	1,486	-	1,486	1,937
Licence for P.A.System	150	-	150	100
Celebration Catering Costs	1,460	-	1,460	3,074
	<u>107,843</u>	<u>-</u>	<u>107,843</u>	<u>87,851</u>

**3(b). MOSQUE MANAGEMENT AND ADMINISTRATION**

Chief Rent & Rates - Corporation St	18	-	18	9
Bank Charges	459	-	459	77
Independent Examiners Fees	1,380	-	1,380	1,290
Payroll Costs	1,150	-	1,150	1,190
Sundry Expenses	464	-	464	355
Printing , Stationery and Advertising	295	-	295	27
Depreciation	5,244	-	26,092	26,841
	<u>9,010</u>	<u>20,848</u>	<u>29,858</u>	<u>29,789</u>
	<u>116,853</u>	<u>20,848</u>	<u>137,701</u>	<u>117,640</u>

**TOTAL RESOURCES USED**

**THE HYDE JAMIA MOSQUE & ISLAMIC CENTRE**

**SCHEDULE OF MOVEMENTS OF FIXED ASSETS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**DEPRECIATING ASSETS**

	<b><u>Corporation</u></b> <b><u>Street</u></b> <b><u>£</u></b>	<b><u>Fixtures</u></b> <b><u>And</u></b> <b><u>Fittings</u></b> <b><u>£</u></b>	<b><u>Greenfield</u></b> <b><u>Street</u></b> <b><u>Mosque</u></b> <b><u>£</u></b>	<b><u>Total</u></b> <b><u>£</u></b>
<b><u>COST</u></b>				
Opening Balance as at 1st April 2023	31,990	111,023	1,340,974	1,483,987
Additions in Year	-	2,250	10,000	12,250
Closing Balance as at 31st March 2024	<u>31,990</u>	<u>113,273</u>	<u>1,350,974</u>	<u>1,496,237</u>
<b><u>DEPRECIATION</u></b>				
Opening Balance as at 1st April 2023	12,202	78,314	328,350	418,866
Charge for Year	396	5,244	20,452	26,092
Closing Balance as at 31st March 2024	<u>12,598</u>	<u>83,558</u>	<u>348,802</u>	<u>444,958</u>
<b><u>NET BOOK VALUE</u></b>				
As at 31st March 204	<u>19,392</u>	<u>29,715</u>	<u>1,002,172</u>	<u>1,051,279</u>
<i>As at 31st March 2023</i>	<u>19,788</u>	<u>32,709</u>	<u>1,012,624</u>	<u>1,065,121</u>

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 513337

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# Accounts

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# Trustees' annual report for the period



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Period start date  Period end date

Charity name  Charity No (if any)

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	RELIGIOUS PRAYERS & FUNCTIONS, TEACHING OF RELIGIOUS VERSES TO MUSLIMS OF ALL AGES
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	MEETINGS FOR THE ADVANCEMENT OF THE ISLAMIC FAITH PROVISION OF RELIGIOUS EDUCATION, WORSHIP & STUDY
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	THE TRUSTEES HAVE GIVEN DUE CONSIDERATION TO THE GENERAL GUIDANCE PUBLISHED BY THE CHARITY COMMISSION RELATING TO PUBLIC BENEFIT

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>THE MAIN PURPOSE AND ACTIVITIES OF THE CHARITY HAVE BEEN FULFILLED BY:-</p> <ul style="list-style-type: none"> <li>- PROVIDING FACILITIES FOR DAILY RELIGIOUS PRAYERS</li> <li>- ARABIC TEACHING</li> <li>- RELIGIOUS FUNCTIONS &amp; SPECIAL PRAYERS - E.G. JUMMA &amp; EID CELEBRATIONS, PRAYERS &amp; RAMADAN</li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	THE FINANCIAL POSITION AT THE END OF THE PERIOD IS SATISFACTORY
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	RESERVES ARE MAINTAINED IN ORDER TO MEET FINANCIAL COMMITMENTS
Amount of reserves held	Para 1.22	£1,427,292
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A - CHARITY HAS SUFFICIENT LIQUID FUNDS AT THE END OF THE YEAR

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	TRUST
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTION

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		THE CHARITY HAS CONTINUED WITH PLANNED REFURBISHMENT OF THE MOSQUE,

## Reference and Administrative details

Charity name	THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE
Other name the charity uses	—
Registered charity number	0513337
Charity's principal address	16-18 GREENFIELD STREET HYDE CHESHIRE SK14 1BX

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	MUJIBUL HAQUE	CHAIRMAN		
2	ABUL KALAM AZAD	SECRETARY		
3	ABDUL WADOOD GANI	TREASURER		
4	MD BADRUL ALOM	ASSIT. TREASURER		
5	MUHAMMED KHURSRO ULLAH	VICE CHAIRMAN		
6	MOHAMMED LAGIB KHAN	VICE CHAIRMAN		
7	MOHAMMED ASAD	PRESS SECRETARY		
8	SHAFIN AHMED MIAH	EDUCATION SECRETARY		
9	SURAT MIAMH	ASSIT. SECRETARY		
10	KHAN KOYAS JDDIN AHMED	ORGANISING SEC		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	/
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	/
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	/

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

#### Exemptions from disclosure

Reason for non-disclosure of key personnel details

#### Other optional information

## Declarations

The trustees declare that they have approved the trustees' report above.

### Signed on behalf of the charity's trustees

Signature(s)

A. Reza

Full name(s)

ALI REZA

Position (eg Secretary,  
Chair, etc)

CHAIRMAN

Date

19/06/2024

**THE HYDE JAMIA MOSQUE  
AND ISLAMIC CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31st MARCH 2023**

**Allen Mills Howard & Co.  
Chartered Certified Accountants  
& Registered Auditors  
Hyde**

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

REGISTERED CHARITY NO : 513337

ADDRESS : 16-18 Greenfield Street  
Hyde  
Cheshire

TELEPHONE : 0161 368 1551

OFFICERS :

Chairman	Ali Reza
Secretary	Mohammed Abdul Wadood Gani
Treasurer	Hira Choudhury

BANKERS :

Al Rayan Bank  
394 Coventry Road  
Small Heath  
Birmingham  
B10 0UF

Barclays Bank  
Leicester  
LE87 2BB

INDEPENDENT EXAMINER : Stephen Kenworthy Howard  
Allen Mills Howard & Co.  
Chartered Certified Accountants  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

We report on the accounts of the Trust for the year ended 31st March 2023, which are set out on pages 1 to 6.

**Respective responsibilities of Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The 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 our 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 Commissioners section 145 (5) (b) of the 2011 Act and;
- state whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

That examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 our examination, we have concerns with regard to the recording of cash income and expenditure. The procedures employed do not adequately provide checks and balances between the cash receipts and payments and the members individual record of subscriptions. Reliance has been placed on information supplied by the officers.

Other than the above, no matter has come to our attention:

- (1) which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen Kenworthy Howard F.C.C.A  
Allen Mills Howard & Co.  
Chartered Certified Accountants  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

10th October 2023

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	<u>General</u> Unrestricted Fund £	<u>Mosque</u> Restricted Fund £	<u>Year to</u> 31/03/2023 £	<u>Year to</u> 31/03/2022 £
<b><u>TANGIBLE FIXED ASSETS</u></b>				
Greenfield Street Corporation Street Fixtures and Fittings	- - 32,709	1,012,624 19,788 -	1,012,624 19,788 32,709	949,320 20,192 10,809
<b><u>CURRENT ASSETS</u></b>				
Debtors	683	-	683	2,344
Stock	1,624	-	1,624	1,520
Cash at Bank	366,220	-	366,220	420,683
Cash in Hand	2,101	-	2,101	1,732
<b><u>CURRENT LIABILITIES DUE WITHIN ONE YEAR</u></b>				
Creditors	(8,457)	-	(8,457)	(2,619)
	<u>394,880</u>	<u>1,032,412</u>	<u>1,427,292</u>	<u>1,403,981</u>
<b><u>FUNDS</u></b>				
Unrestricted	455,130	-	455,130	434,469
Restricted	-	972,162	972,162	969,512
	<u>455,130</u>	<u>972,162</u>	<u>1,427,292</u>	<u>1,403,981</u>

Approved by the Trustees on 12th October 2023 and signed on its behalf by:

A. Reza Chairman
M. Shabbir Secretary

Treasurer

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	<u>Note</u>	<u>General Unrestricted Fund £</u>	<u>Mosque Restricted Fund £</u>	<u>Total Funds Year to 31/03/2023 £</u>	<u>Year to 31/03/2022 £</u>
<b><u>INCOMING RESOURCES</u></b>					
Voluntary Income	2(a)	101,813	23,720	125,533	123,852
Activities for Generating Funds	2(b)	14,906	-	14,906	13,096
Income from Non-Charitable Trading	2(c)	512	-	512	9,252
		117,231	23,720	140,951	146,200
<b><u>TOTAL INCOMING RESOURCES</u></b>					
<b><u>RESOURCES USED</u></b>					
Directly relating to the work of the Mosque	3(a)	87,851	-	87,851	68,277
Mosque Management and Administration	3(b)	8,719	21,070	29,789	26,187
		96,570	21,070	117,640	94,464
<b><u>TOTAL RESOURCES USED</u></b>					
<b><u>NET MOVEMENT IN FUNDS</u></b>					
Balances Brought Forward		20,661	2,650	23,311	51,736
Transfer Unrestricted to Restricted		434,469	969,512	1,403,981	1,352,245
		-	-	-	-
		455,130	972,162	1,427,292	1,403,981
<b><u>Balances Carried Forward</u></b>					

# THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

### 1. ACCOUNTING POLICIES

#### **Basis of Accounting :**

The accounts have been prepared under the historical cost convention; consistent with fundamental concepts of going concern, accruals, consistency and prudence; and comply with applicable accounting standards and (SORP (FRS 102).

#### **Tangible Fixed Assets :**

##### **Land & Buildings**

Depreciation is provided for at the rate of 2% per annum.

##### **Other Fixtures & Fittings**

Fixtures & Fittings used within the Mosque premises are depreciated at rates deemed appropriate -15%

#### **Taxation :**

As a charity no tax is due.

#### **Funds :**

Restricted funds represent donations or grants received for a specific object or invited by the Mosque for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The Mosque usually invest separately for each fund.

Unrestricted funds are general funds which can be used for Mosque ordinary purposes.

#### **Incoming Resources :**

Planned giving, collections and donations are recognized when received. Grants and legacies are accounted for when the Mosque is legally entitled to the amounts due. All other income is recognized when it is receivable.

#### **Resources Expended :**

Expenditure is generally recognised when it is incurred.

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

	<b>General Unrestricted Fund £</b>	<b>Mosque Restricted Fund £</b>	<b>Year to 31/03/2023 £</b>	<b>Total Funds Year to 31/03/2022 £</b>
<b>2. <u>INCOMING RESOURCES</u></b>				
<b>2(a). <u>VOLUNTARY INCOME</u></b>				
Members Subscriptions	45,578	-	45,578	49,920
Other Collections and Donations	56,235	-	56,235	70,354
Security Guard Collection	-	-	-	-
Mosque Extension Collection	-	23,720	23,720	3,578
	<u>101,813</u>	<u>23,720</u>	<u>125,533</u>	<u>123,852</u>
<b>2(b). <u>ACTIVITIES FOR GENERATING FUNDS</u></b>				
Childrens Study Group	10,232	-	10,232	4,286
Other Sundry Income	24	-	24	50
Hafiz Class	4,650	-	4,650	5,060
Election Nomination Fees	-	-	-	3,700
	<u>14,906</u>	<u>-</u>	<u>14,906</u>	<u>13,096</u>
<b>2(c) <u>INCOME FROM NON-CHARITABLE TRADING</u></b>				
Net Profit from Radio Sales	1,089	-	1,089	1,516
Net Profit from Bag & Book Sales	(577)	-	(577)	207
CJRS Grants	-	-	-	7,529
	<u>512</u>	<u>-</u>	<u>512</u>	<u>9,252</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>	<u>117,231</u>	<u>23,720</u>	<u>140,951</u>	<u>146,200</u>

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**3. RESOURCES USED**

**3(a). DIRECTLY RELATING TO THE WORK OF THE MOSQUE**

	<b>General Unrestricted Fund £</b>	<b>Mosque Restricted Fund £</b>	<b>Year to 31/03/2023 £</b>	<b>Year to 31/03/2022 £</b>
Imams Salaries	56,310	-	56,310	56,008
Ex Gratia Payment	-	-	-	2,500
Pensions	672	-	672	500
Children's Competition	-	-	-	195
Guest Speakers	1,650	-	1,650	-
<b>Mosque Running Expenses</b>				
Repairs	9,423	-	9,423	5,386
Telephone	684	-	684	518
Cleaning Materials	522	-	522	440
Heat Light Water	13,479	-	13,479	(444)
Insurance	1,937	-	1,937	1,692
Licence for P.A.System	100	-	100	100
Celebration Catering Costs	3,074	-	3,074	1,382
	<u>87,851</u>	<u>-</u>	<u>87,851</u>	<u>68,277</u>

**3(b). MOSQUE MANAGEMENT AND ADMINISTRATION**

Chief Rent & Rates - Corporation St	9	-	9	18
Hall Hire	-	-	-	-
Bank Charges	77	-	77	84
Independent Examiners Fees	1,290	-	1,290	1,290
Payroll Costs	1,190	-	1,190	1,329
Legal & Professional Fees	-	-	-	1,200
Sundry Expenses	355	-	355	360
Printing , Stationery and Advertising	27	-	27	212
Depreciation	5,771	21,070	26,841	21,694
	<u>8,719</u>	<u>21,070</u>	<u>29,789</u>	<u>26,187</u>
<b>TOTAL RESOURCES USED</b>	<u>96,570</u>	<u>21,070</u>	<u>117,640</u>	<u>94,464</u>

**THE HYDE JAMIA MOSQUE & ISLAMIC CENTRE**

**SCHEDULE OF MOVEMENTS OF FIXED ASSETS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**DEPRECIATING ASSETS**

	<b><u>Corporation</u></b> <b><u>Street</u></b> <b><u>£</u></b>	<b><u>Fixtures</u></b> <b><u>And</u></b> <b><u>Fittings</u></b> <b><u>£</u></b>	<b><u>Greenfield</u></b> <b><u>Street</u></b> <b><u>Mosque</u></b> <b><u>£</u></b>	<b><u>Total</u></b> <b><u>£</u></b>
<b><u>COST</u></b>				
Opening Balance as at 1st April 2022	31,990	83,352	1,257,004	1,372,346
Additions in Year	-	27,671	83,970	111,641
Closing Balance as at 31st March 2023	<u>31,990</u>	<u>111,023</u>	<u>1,340,974</u>	<u>1,483,987</u>
<b><u>DEPRECIATION</u></b>				
Opening Balance as at 1st April 2022	11,798	72,543	307,684	392,025
Charge for Year	404	5,771	20,666	26,841
Closing Balance as at 31st March 2023	<u>12,202</u>	<u>78,314</u>	<u>328,350</u>	<u>418,866</u>
<b><u>NET BOOK VALUE</u></b>				
As at 31st March 2023	<u>19,788</u>	<u>32,709</u>	<u>1,012,624</u>	<u>1,065,121</u>
<i>As at 31st March 2022</i>	<u>20,192</u>	<u>10,809</u>	<u>949,320</u>	<u>980,321</u>

**THE HYDE JAMIA MOSQUE  
AND ISLAMIC CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31st MARCH 2023**

**Allen Mills Howard & Co.  
Chartered Certified Accountants  
& Registered Auditors  
Hyde**

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

REGISTERED CHARITY NO : 513337

ADDRESS : 16-18 Greenfield Street  
Hyde  
Cheshire

TELEPHONE : 0161 368 1551

OFFICERS :

Chairman	Ali Reza
Secretary	Mohammed Abdul Wadood Gani
Treasurer	Hira Choudhury

BANKERS :

Al Rayan Bank 394 Coventry Road Small Heath Birmingham B10 0UF
Barclays Bank Leicester LE87 2BB

INDEPENDENT EXAMINER :

Stephen Kenworthy Howard Allen Mills Howard & Co. Chartered Certified Accountants Library Chambers 48 Union Street Hyde Cheshire SK14 1ND
--

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

We report on the accounts of the Trust for the year ended 31st March 2023, which are set out on pages 1 to 6.

**Respective responsibilities of Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The 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 our 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 Commissioners section 145 (5) (b) of the 2011 Act and;
- state whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

That examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 our examination, we have concerns with regard to the recording of cash income and expenditure. The procedures employed do not adequately provide checks and balances between the cash receipts and payments and the members individual record of subscriptions. Reliance has been placed on information supplied by the officers.

Other than the above, no matter has come to our attention:

- (1) which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Kenworthy Howard F.C.C.A  
Allen Mills Howard & Co.  
Chartered Certified Accountants  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

10th October 2023

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**  
**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	<u>General</u> <u>Unrestricted</u> <u>Fund</u> £	<u>Mosque</u> <u>Restricted</u> <u>Fund</u> £	<u>Year to</u> <u>31/03/2023</u> £	<u>Year to</u> <u>31/03/2022</u> £
<b><u>TANGIBLE FIXED ASSETS</u></b>				
Greenfield Street Corporation Street Fixtures and Fittings	- - 32,709	1,012,624 19,788 -	1,012,624 19,788 32,709	949,320 20,192 10,809
<b><u>CURRENT ASSETS</u></b>				
Debtors	683	-	683	2,344
Stock	1,624	-	1,624	1,520
Cash at Bank	366,220	-	366,220	420,683
Cash in Hand	2,101	-	2,101	1,732
<b><u>CURRENT LIABILITIES DUE WITHIN ONE YEAR</u></b>				
Creditors	(8,457)	-	(8,457)	(2,619)
	<u>394,880</u>	<u>1,032,412</u>	<u>1,427,292</u>	<u>1,403,981</u>
<b><u>FUNDS</u></b>				
Unrestricted	455,130	-	455,130	434,469
Restricted	-	972,162	972,162	969,512
	<u>455,130</u>	<u>972,162</u>	<u>1,427,292</u>	<u>1,403,981</u>

Approved by the Trustees on 12th October 2023 and signed on its behalf by:

 Chairman \_\_\_\_\_  
 M. Shabbir Secretary \_\_\_\_\_

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	<u>Note</u>	<u>General Unrestricted Fund £</u>	<u>Mosque Restricted Fund £</u>	<u>Total Funds Year to 31/03/2023 £</u>	<u>Year to 31/03/2022 £</u>
<b><u>INCOMING RESOURCES</u></b>					
Voluntary Income	2(a)	101,813	23,720	125,533	123,852
Activities for Generating Funds	2(b)	14,906	-	14,906	13,096
Income from Non-Charitable Trading	2(c)	512	-	512	9,252
		<u>117,231</u>	<u>23,720</u>	<u>140,951</u>	<u>146,200</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>					
<b><u>RESOURCES USED</u></b>					
Directly relating to the work of the Mosque	3(a)	87,851	-	87,851	68,277
Mosque Management and Administration	3(b)	8,719	21,070	29,789	26,187
		<u>96,570</u>	<u>21,070</u>	<u>117,640</u>	<u>94,464</u>
<b><u>TOTAL RESOURCES USED</u></b>					
<b><u>NET MOVEMENT IN FUNDS</u></b>					
Balances Brought Forward		20,661	2,650	23,311	51,736
Transfer Unrestricted to Restricted		434,469	969,512	1,403,981	1,352,245
		-	-	-	-
		<u>455,130</u>	<u>972,162</u>	<u>1,427,292</u>	<u>1,403,981</u>
<b><u>Balances Carried Forward</u></b>					

# THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

### 1. ACCOUNTING POLICIES

#### **Basis of Accounting :**

The accounts have been prepared under the historical cost convention; consistent with fundamental concepts of going concern, accruals, consistency and prudence; and comply with applicable accounting standards and (SORP (FRS 102).

#### **Tangible Fixed Assets :**

##### **Land & Buildings**

Depreciation is provided for at the rate of 2% per annum.

##### **Other Fixtures & Fittings**

Fixtures & Fittings used within the Mosque premises are depreciated at rates deemed appropriate -15%

#### **Taxation :**

As a charity no tax is due.

#### **Funds :**

Restricted funds represent donations or grants received for a specific object or invited by the Mosque for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The Mosque usually invest separately for each fund.

Unrestricted funds are general funds which can be used for Mosque ordinary purposes.

#### **Incoming Resources :**

Planned giving, collections and donations are recognized when received. Grants and legacies are accounted for when the Mosque is legally entitled to the amounts due. All other income is recognized when it is receivable.

#### **Resources Expended :**

Expenditure is generally recognised when it is incurred.

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

	<b>General Unrestricted Fund £</b>	<b>Mosque Restricted Fund £</b>	<b>Year to 31/03/2023 £</b>	<b>Total Funds Year to 31/03/2022 £</b>
<b>2. <u>INCOMING RESOURCES</u></b>				
<b>2(a). <u>VOLUNTARY INCOME</u></b>				
Members Subscriptions	45,578	-	45,578	49,920
Other Collections and Donations	56,235	-	56,235	70,354
Security Guard Collection	-	-	-	-
Mosque Extension Collection	-	23,720	23,720	3,578
	<u>101,813</u>	<u>23,720</u>	<u>125,533</u>	<u>123,852</u>
<b>2(b). <u>ACTIVITIES FOR GENERATING FUNDS</u></b>				
Childrens Study Group	10,232	-	10,232	4,286
Other Sundry Income	24	-	24	50
Hafiz Class	4,650	-	4,650	5,060
Election Nomination Fees	-	-	-	3,700
	<u>14,906</u>	<u>-</u>	<u>14,906</u>	<u>13,096</u>
<b>2(c) <u>INCOME FROM NON-CHARITABLE TRADING</u></b>				
Net Profit from Radio Sales	1,089	-	1,089	1,516
Net Profit from Bag & Book Sales	(577)	-	(577)	207
CJRS Grants	-	-	-	7,529
	<u>512</u>	<u>-</u>	<u>512</u>	<u>9,252</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>	<u>117,231</u>	<u>23,720</u>	<u>140,951</u>	<u>146,200</u>

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**3. RESOURCES USED**

**3(a). DIRECTLY RELATING TO THE WORK OF THE MOSQUE**

	<b>General Unrestricted Fund £</b>	<b>Mosque Restricted Fund £</b>	<b>Year to 31/03/2023 £</b>	<b>Year to 31/03/2022 £</b>
Imams Salaries	56,310	-	56,310	56,008
Ex Gratia Payment	-	-	-	2,500
Pensions	672	-	672	500
Children's Competition	-	-	-	195
Guest Speakers	1,650	-	1,650	-
<b>Mosque Running Expenses</b>				
Repairs	9,423	-	9,423	5,386
Telephone	684	-	684	518
Cleaning Materials	522	-	522	440
Heat Light Water	13,479	-	13,479	(444)
Insurance	1,937	-	1,937	1,692
Licence for P.A.System	100	-	100	100
Celebration Catering Costs	3,074	-	3,074	1,382
	<u>87,851</u>	<u>-</u>	<u>87,851</u>	<u>68,277</u>

**3(b). MOSQUE MANAGEMENT AND ADMINISTRATION**

Chief Rent & Rates - Corporation St	9	-	9	18
Hall Hire	-	-	-	-
Bank Charges	77	-	77	84
Independent Examiners Fees	1,290	-	1,290	1,290
Payroll Costs	1,190	-	1,190	1,329
Legal & Professional Fees	-	-	-	1,200
Sundry Expenses	355	-	355	360
Printing , Stationery and Advertising	27	-	27	212
Depreciation	5,771	-	5,771	26,841
	<u>8,719</u>	<u>21,070</u>	<u>29,789</u>	<u>21,694</u>
	<u>96,570</u>	<u>21,070</u>	<u>117,640</u>	<u>94,464</u>

**TOTAL RESOURCES USED**

**(5)**

**THE HYDE JAMIA MOSQUE & ISLAMIC CENTRE**

**SCHEDULE OF MOVEMENTS OF FIXED ASSETS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**DEPRECIATING ASSETS**

	<b><u>Corporation</u></b> <b><u>Street</u></b> <b>£</b>	<b><u>Fixtures</u></b> <b><u>And</u></b> <b><u>Fittings</u></b> <b>£</b>	<b><u>Greenfield</u></b> <b><u>Street</u></b> <b><u>Mosque</u></b> <b>£</b>	<b><u>Total</u></b> <b>£</b>
<b><u>COST</u></b>				
Opening Balance as at 1st April 2022	31,990	83,352	1,257,004	1,372,346
Additions in Year	-	27,671	83,970	111,641
Closing Balance as at 31st March 2023	<u>31,990</u>	<u>111,023</u>	<u>1,340,974</u>	<u>1,483,987</u>
<b><u>DEPRECIATION</u></b>				
Opening Balance as at 1st April 2022	11,798	72,543	307,684	392,025
Charge for Year	404	5,771	20,666	26,841
Closing Balance as at 31st March 2023	<u>12,202</u>	<u>78,314</u>	<u>328,350</u>	<u>418,866</u>
<b><u>NET BOOK VALUE</u></b>				
As at 31st March 2023	<u>19,788</u>	<u>32,709</u>	<u>1,012,624</u>	<u>1,065,121</u>
<i>As at 31st March 2022</i>	<u>20,192</u>	<u>10,809</u>	<u>949,320</u>	<u>980,321</u>

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 513337

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# Accounts

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# Trustees' annual report for the period



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Period start date  Period end date

Charity name  Charity No (if any)

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	RELIGIOUS PRAYERS & FUNCTIONS, TEACHING OF RELIGIOUS VERSES TO MUSLIMS OF ALL AGES
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	MEETINGS FOR THE ADVANCEMENT OF THE ISLAMIC FAITH PROVISION OF RELIGIOUS EDUCATION, WORSHIP & STUDY
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	THE TRUSTEES, HAVING GIVEN DUE CONSIDERATION TO THE GENERAL GUIDANCE PUBLISHED BY THE CHARITY COMMISSION RELATING TO PUBLIC BENEFIT

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>THE MAIN PURPOSE AND ACTIVITIES OF THE CHARITY HAVE BEEN FULFILLED BY:-</p> <ul style="list-style-type: none"> <li>- PROVIDING FACILITIES FOR DAILY RELIGIOUS PRAYERS</li> <li>- ARABIC TEACHING</li> <li>- RELIGIOUS FUNCTIONS &amp; SPECIAL PRAYERS - E.G. JUMMA &amp; EID CELEBRATIONS, FRAYGES &amp; RAMADAN</li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	THE FINANCIAL POSITION AT THE END OF THE PERIOD IS SATISFACTORY
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	RESERVES ARE MAINTAINED IN ORDER TO MEET FINANCIAL COMMITMENTS
Amount of reserves held	Para 1.22	£1,403,981
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A - CHARITY HAS SUFFICIENT LIQUID FUNDS AT THE END OF THE YEAR

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	TRUST
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTION

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		* SEE BELOW

\* FOLLOWING THE LIFTING OF COVID RESTRICTIONS, THE CHARITY HAS BEEN ABLE TO RESUME NORMAL ACTIVITIES, AND TO COMPLETE THE PLANNED REFURBISHMENT OF THE GROUND FLOOR.

## Reference and Administrative details

Charity name	THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE
Other name the charity uses	-
Registered charity number	0513337
Charity's principal address	16-18 GREENFIELD STREET HYDE CHESHIRE SK14 1BX

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	MUJIBUL HAQUE	CHAIRMAN		
2	ABUL KALAM AZAD	SECRETARY		
3	ABDUL WADOOD GANI	TREASURER		
4	MD BADEUL AZUM MUHAMMED	ASSIST. TREASURER		
5	KHURSRO ULLAH	VICE CHAIRMAN		
6	MOHAMMED LABIB KHAN	VICE CHAIRMAN		
7	MOHAMMED ASAD	PRESS SECRETARY		
8	SHAHIN AHMED MIAH	EDUCATION SECRETARY		
9	SURAT MIAH	ASSIST SECRETARY		
10	KHAN KOYAS UDDIN AHMED	ORGANISING SEC		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	/
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	/
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	/

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

### Exemptions from disclosure

Reason for non-disclosure of key personnel details


### Other optional information

## Declarations

The trustees declare that they have approved the trustees' report above.

### Signed on behalf of the charity's trustees

Signature(s)

	
---	--

Full name(s)

MUJIBUL HAZRE	
---------------	--

Position (eg Secretary,  
Chair, etc)

CHAIRMAN	
----------	--

Date

24/01/2023
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**THE HYDE JAMIA MOSQUE  
AND ISLAMIC CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31st MARCH 2022**

**Allen Mills Howard & Co.  
Chartered Certified Accountants  
& Registered Auditors  
Hyde**

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

REGISTERED CHARITY NO : 513337

ADDRESS : 16-18 Greenfield Street  
Hyde  
Cheshire

TELEPHONE : 0161 368 1551

OFFICERS :

Chairman	Mujibul Haque
Secretary	Abul Kalam Azad
Treasurer	Abdul Wadood Gani

BANKERS :

Al Rayan Bank  
394 Coventry Road  
Small Heath  
Birmingham  
B10 0UF

Barclays Bank  
Leicester  
LE87 2BB

INDEPENDENT EXAMINER : Stephen Kenworthy Howard  
Allen Mills Howard & Co.  
Chartered Certified Accountants  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

We report on the accounts of the Trust for the year ended 31st March 2022, which are set out on pages 1 to 6.

**Respective responsibilities of Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The 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 our 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 Commissioners section 145 (5) (b) of the 2011 Act and;
- state whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

That examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 our examination, we have concerns with regard to the recording of cash income and expenditure. The procedures employed do not adequately provide checks and balances between the cash receipts and payments and the members individual record of subscriptions. Reliance has been placed on information supplied by the officers.

Other than the above, no matter has come to our attention:

- (1) which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen Kenworthy Howard F.C.C.A  
Allen Mills Howard & Co.  
Chartered Certified Accountants  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

6th January 2023

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	<u>General</u> <u>Unrestricted</u> <u>Fund</u> <u>£</u>	<u>Mosque</u> <u>Restricted</u> <u>Fund</u> <u>£</u>	<u>Year to</u> <u>31/03/2022</u> <u>£</u>	<u>Total Funds</u>  <u>Year to</u> <u>31/03/2021</u> <u>£</u>
<b><u>TANGIBLE FIXED ASSETS</u></b>				
Greenfield Street Corporation Street Fixtures and Fittings	- - 10,809	949,320 20,192 -	949,320 20,192 10,809	817,757 20,604 12,717
<b><u>CURRENT ASSETS</u></b>				
Debtors	2,344	-	2,344	3,125
Stock	1,520	-	1,520	200
Cash at Bank	420,683	-	420,683	501,922
Cash in Hand	1,732	-	1,732	1,457
<b><u>CURRENT LIABILITIES DUE WITHIN ONE YEAR</u></b>				
Creditors	(2,619)	-	(2,619)	(5,537)
	<u>434,469</u>	<u>969,512</u>	<u>1,403,981</u>	<u>1,352,245</u>
<b><u>FUNDS</u></b>				
Unrestricted	434,469	-	434,469	514,649
Restricted	-	969,512	969,512	837,596
	<u>434,469</u>	<u>969,512</u>	<u>1,403,981</u>	<u>1,352,245</u>

Approved by the Trustees on 6th January 2023 and signed on its behalf by:

 _____ Chairman	 _____ Treasurer
	_____ Secretary

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	<u>Note</u>	<u>General Unrestricted Fund £</u>	<u>Mosque Restricted Fund £</u>	<u>Total Funds Year to 31/03/2022 £</u>	<u>Year to 31/03/2021 £</u>
<b><u>INCOMING RESOURCES</u></b>					
Voluntary Income	2(a)	120,274	3,578	123,852	90,106
Activities for Generating Funds	2(b)	13,096	-	13,096	2,238
Income from Non-Charitable Trading	2(c)	9,252	-	9,252	33,534
		<u>142,622</u>	<u>3,578</u>	<u>146,200</u>	<u>125,878</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>					
<b><u>RESOURCES USED</u></b>					
Directly relating to the work of the Mosque	3(a)	68,277	-	68,277	67,872
Mosque Management and Administration	3(b)	6,401	19,786	26,187	22,378
		<u>74,678</u>	<u>19,786</u>	<u>94,464</u>	<u>90,250</u>
<b><u>TOTAL RESOURCES USED</u></b>					
<b><u>NET MOVEMENT IN FUNDS</u></b>					
Balances Brought Forward		67,944	(16,208)	51,736	35,628
Transfer Unrestricted to Restricted		514,649	837,596	1,352,245	1,316,617
		(148,124)	148,124	-	-
<b>Balances Carried Forward</b>		<u>434,469</u>	<u>969,512</u>	<u>1,403,981</u>	<u>1,352,245</u>

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

1. **ACCOUNTING POLICIES**

**Basis of Accounting :**

The accounts have been prepared under the historical cost convention; consistent with fundamental concepts of going concern, accruals, consistency and prudence; and comply with applicable accounting standards and (SORP (FRS 102)).

**Tangible Fixed Assets :**

**Land & Buildings**

Depreciation is provided for at the rate of 2% per annum,

**Other Fixtures & Fittings**

Fixtures & Fittings used within the Mosque premises are depreciated at rates deemed appropriate -15%

**Taxation :**

As a charity no tax is due.

**Funds :**

Restricted funds represent donations or grants received for a specific object or invited by the Mosque for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The Mosque usually invest separately for each fund.

Unrestricted funds are general funds which can be used for Mosque ordinary purposes.

**Incoming Resources :**

Planned giving, collections and donations are recognized when received. Grants and legacies are accounted for when the Mosque is legally entitled to the amounts due. All other income is recognized when it is receivable.

**Resources Expended :**

Expenditure is generally recognized when it is incurred.

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

	<b>General Unrestricted Fund £</b>	<b>Mosque Restricted Fund £</b>	<b>Year to 31/03/2022 £</b>	<b>Total Funds Year to 31/03/2021 £</b>
<b>2. <u>INCOMING RESOURCES</u></b>				
<b>2(a) <u>VOLUNTARY INCOME</u></b>				
Members Subscriptions	49,920	-	49,920	48,828
Other Collections and Donations	70,354	-	70,354	40,640
Security Guard Collection	-	-	-	638
Mosque Extension Collection	-	3,578	3,578	-
	<u>120,274</u>	<u>3,578</u>	<u>123,852</u>	<u>90,106</u>
<b>2(b) <u>ACTIVITIES FOR GENERATING FUNDS</u></b>				
Childrens Study Group	4,286	-	4,286	345
Other Sundry Income	50	-	50	33
Hafiz Class	5,060	-	5,060	1,860
Election Nomination Fees	3,700	-	3,700	-
	<u>13,096</u>	<u>-</u>	<u>13,096</u>	<u>2,238</u>
<b>2(c) <u>INCOME FROM NON-CHARITABLE TRADING</u></b>				
Net Profit from Radio Sales	1,516	-	1,516	1,299
Net Profit from Bag & Book Sales	207	-	207	-
CJRS Grants	7,529	-	7,529	32,235
	<u>9,252</u>	<u>-</u>	<u>9,252</u>	<u>33,534</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>	<u>142,622</u>	<u>3,578</u>	<u>146,200</u>	<u>125,878</u>

THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022

<u>3. RESOURCES USED</u>	<u>General</u> <u>Unrestricted</u> <u>Fund</u> <u>£</u>	<u>Mosque</u> <u>Restricted</u> <u>Fund</u> <u>£</u>	<u>Year to</u> <u>31/03/2022</u> <u>£</u>	<u>Year to</u> <u>31/03/2021</u> <u>£</u>
<u>3(a). DIRECTLY RELATING TO THE WORK OF THE MOSQUE</u>				
Imams Salaries	56,008	-	56,008	56,456
Ex Gratia Payment	2,500	-	2,500	-
Pensions	500	-	500	475
Children's Competition	195	-	195	-
<u>Mosque Running Expenses</u>				
Repairs	5,386	-	5,386	1,043
Telephone	518	-	518	636
Cleaning Materials	440	-	440	670
Heat Light Water	(444)	-	(444)	6,253
Insurance	1,692	-	1,692	1,639
Licence for P.A.System	100	-	100	100
Celebration Catering Costs	1,382	-	1,382	-
	<u>68,277</u>	<u>-</u>	<u>68,277</u>	<u>67,872</u>
<u>3(b). MOSQUE MANAGEMENT AND ADMINISTRATION</u>				
Chief Rent & Rates - Corporation St	18	-	18	18
Hall Hire	-	-	-	-
Bank Charges	84	-	84	63
Independent Examiners Fees	1,290	-	1,290	1,290
Payroll Costs	1,329	-	1,329	1,597
Legal & Professional Fees	1,200	-	1,200	-
Sundry Expenses	360	-	360	-
Printing , Stationery and Advertising	212	-	212	78
Depreciation	1,908	19,786	21,694	19,332
	<u>6,401</u>	<u>19,786</u>	<u>26,187</u>	<u>22,378</u>
<u>TOTAL RESOURCES USED</u>	<u>74,678</u>	<u>19,786</u>	<u>94,464</u>	<u>90,250</u>

**THE HYDE JAMIA MOSQUE & ISLAMIC CENTRE**

**SCHEDULE OF MOVEMENTS OF FIXED ASSETS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**DEPRECIATING ASSETS**

	<b><u>Corporation</u></b> <b><u>Street</u></b> £	<b><u>Fixtures</u></b> <b><u>And</u></b> <b><u>Fittings</u></b> £	<b><u>Greenfield</u></b> <b><u>Street</u></b> <b><u>Mosque</u></b> £	<b><u>Total</u></b> £
<b><u>COST</u></b>				
Opening Balance as at 1st April 2021	31,990	83,352	1,106,067	1,221,409
Additions in Year	-	-	150,937	150,937
Closing Balance as at 31st March 2022	<u>31,990</u>	<u>83,352</u>	<u>1,257,004</u>	<u>1,372,346</u>
<b><u>DEPRECIATION</u></b>				
Opening Balance as at 1st April 2021	11,386	70,635	288,310	370,331
Charge for Year	412	1,908	19,374	21,694
Closing Balance as at 31st March 2022	<u>11,798</u>	<u>72,543</u>	<u>307,684</u>	<u>392,025</u>
<b><u>NET BOOK VALUE</u></b>				
As at 31st March 2022	<u>20,192</u>	<u>10,809</u>	<u>949,320</u>	<u>980,321</u>
As at 31st March 2021	<u>20,604</u>	<u>12,717</u>	<u>817,757</u>	<u>851,078</u>

**THE HYDE JAMIA MOSQUE  
AND ISLAMIC CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31st MARCH 2022**

**Allen Mills Howard & Co.  
Chartered Certified Accountants  
& Registered Auditors  
Hyde**

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

REGISTERED CHARITY NO : 513337

ADDRESS : 16-18 Greenfield Street  
Hyde  
Cheshire

TELEPHONE : 0161 368 1551

OFFICERS :

Chairman	Mujibul Haque
Secretary	Abul Kalam Azad
Treasurer	Abdul Wadood Gani

BANKERS :

Al Rayan Bank  
394 Coventry Road  
Small Heath  
Birmingham  
B10 0UF

Barclays Bank  
Leicester  
LE87 2BB

INDEPENDENT EXAMINER : Stephen Kenworthy Howard  
Allen Mills Howard & Co.  
Chartered Certified Accountants  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

We report on the accounts of the Trust for the year ended 31st March 2022, which are set out on pages 1 to 6.

**Respective responsibilities of Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The 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 our 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 Commissioners section 145 (5) (b) of the 2011 Act and;
- state whether particular matters have come to our attention.

**Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

That examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 our examination, we have concerns with regard to the recording of cash income and expenditure. The procedures employed do not adequately provide checks and balances between the cash receipts and payments and the members individual record of subscriptions. Reliance has been placed on information supplied by the officers.

Other than the above, no matter has come to our attention:

- (1) which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen Kenworthy Howard F.C.C.A  
Allen Mills Howard & Co.  
Chartered Certified Accountants  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

6th January 2023

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	<b>General Unrestricted Fund £</b>	<b>Mosque Restricted Fund £</b>	<b>Year to 31/03/2022 £</b>	<b>Year to 31/03/2021 £</b>
				<b>Total Funds</b>
<b><u>TANGIBLE FIXED ASSETS</u></b>				
Greenfield Street Corporation Street Fixtures and Fittings	-	949,320 20,192 -	949,320 20,192 10,809	817,757 20,604 12,717
<b><u>CURRENT ASSETS</u></b>				
Debtors	2,344	-	2,344	3,125
Stock	1,520	-	1,520	200
Cash at Bank	420,683	-	420,683	501,922
Cash in Hand	1,732	-	1,732	1,457
<b><u>CURRENT LIABILITIES DUE WITHIN ONE YEAR</u></b>				
Creditors	(2,619)	-	(2,619)	(5,537)
	<u>434,469</u>	<u>969,512</u>	<u>1,403,981</u>	<u>1,352,245</u>
<b><u>FUNDS</u></b>				
Unrestricted	434,469	-	434,469	514,649
Restricted	-	969,512	969,512	837,596
	<u>434,469</u>	<u>969,512</u>	<u>1,403,981</u>	<u>1,352,245</u>

Approved by the Trustees on 6th January 2023 and signed on its behalf by:


Chairman

Treasurer
Secretary

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	<u>Note</u>	<u>General Unrestricted Fund £</u>	<u>Mosque Restricted Fund £</u>	<u>Total Funds Year to 31/03/2022 £</u>	<u>Year to 31/03/2021 £</u>
<b><u>INCOMING RESOURCES</u></b>					
Voluntary Income	2(a)	120,274	3,578	123,852	90,106
Activities for Generating Funds	2(b)	13,096	-	13,096	2,238
Income from Non-Charitable Trading	2(c)	9,252	-	9,252	33,534
		142,622	3,578	146,200	125,878
<b><u>TOTAL INCOMING RESOURCES</u></b>					
<b><u>RESOURCES USED</u></b>					
Directly relating to the work of the Mosque	3(a)	68,277	-	68,277	67,872
Mosque Management and Administration	3(b)	6,401	19,786	26,187	22,378
		74,678	19,786	94,464	90,250
<b><u>TOTAL RESOURCES USED</u></b>					
<b><u>NET MOVEMENT IN FUNDS</u></b>					
Balances Brought Forward		67,944	(16,208)	51,736	35,628
Transfer Unrestricted to Restricted		514,649	837,596	1,352,245	1,316,617
		(148,124)	148,124	-	-
		434,469	969,512	1,403,981	1,352,245
<b><u>Balances Carried Forward</u></b>					

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

1. **ACCOUNTING POLICIES**

**Basis of Accounting :**

The accounts have been prepared under the historical cost convention; consistent with fundamental concepts of going concern, accruals, consistency and prudence; and comply with applicable accounting standards and (SORP (FRS 102)).

**Tangible Fixed Assets :**

**Land & Buildings**

Depreciation is provided for at the rate of 2% per annum,

**Other Fixtures & Fittings**

Fixtures & Fittings used within the Mosque premises are depreciated at rates deemed appropriate -15%

**Taxation :**

As a charity no tax is due.

**Funds :**

Restricted funds represent donations or grants received for a specific object or invited by the Mosque for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The Mosque usually invest separately for each fund.

Unrestricted funds are general funds which can be used for Mosque ordinary purposes.

**Incoming Resources :**

Planned giving, collections and donations are recognized when received. Grants and legacies are accounted for when the Mosque is legally entitled to the amounts due. All other income is recognized when it is receivable.

**Resources Expended :**

Expenditure is generally recognized when it is incurred.

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

	<b>General Unrestricted Fund £</b>	<b>Mosque Restricted Fund £</b>	<b>Year to 31/03/2022 £</b>	<b>Total Funds Year to 31/03/2021 £</b>
<b>2. <u>INCOMING RESOURCES</u></b>				
<b>2(a) <u>VOLUNTARY INCOME</u></b>				
Members Subscriptions	49,920	-	49,920	48,828
Other Collections and Donations	70,354	-	70,354	40,640
Security Guard Collection	-	-	-	638
Mosque Extension Collection	-	3,578	3,578	-
	<u>120,274</u>	<u>3,578</u>	<u>123,852</u>	<u>90,106</u>
<b>2(b) <u>ACTIVITIES FOR GENERATING FUNDS</u></b>				
Childrens Study Group	4,286	-	4,286	345
Other Sundry Income	50	-	50	33
Hafiz Class	5,060	-	5,060	1,860
Election Nomination Fees	3,700	-	3,700	-
	<u>13,096</u>	<u>-</u>	<u>13,096</u>	<u>2,238</u>
<b>2(c) <u>INCOME FROM NON-CHARITABLE TRADING</u></b>				
Net Profit from Radio Sales	1,516	-	1,516	1,299
Net Profit from Bag & Book Sales	207	-	207	-
CJRS Grants	7,529	-	7,529	32,235
	<u>9,252</u>	<u>-</u>	<u>9,252</u>	<u>33,534</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>	<u>142,622</u>	<u>3,578</u>	<u>146,200</u>	<u>125,878</u>

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**3. RESOURCES USED**

**3(a). DIRECTLY RELATING TO THE WORK OF THE MOSQUE**

	<b>General Unrestricted Fund £</b>	<b>Mosque Restricted Fund £</b>	<b>Year to 31/03/2022 £</b>	<b>Year to 31/03/2021 £</b>
Imams Salaries	56,008	-	56,008	56,456
Ex Gratia Payment	2,500	-	2,500	-
Pensions	500	-	500	475
Children's Competition	195	-	195	-
<b>Mosque Running Expenses</b>				
Repairs	5,386	-	5,386	1,043
Telephone	518	-	518	636
Cleaning Materials	440	-	440	670
Heat Light Water	(444)	-	(444)	6,253
Insurance	1,692	-	1,692	1,639
Licence for P.A.System	100	-	100	100
Celebration Catering Costs	1,382	-	1,382	-
	<u>68,277</u>	<u>-</u>	<u>68,277</u>	<u>67,872</u>

**3(b). MOSQUE MANAGEMENT AND ADMINISTRATION**

Chief Rent & Rates - Corporation St	18	-	18	18
Hall Hire	-	-	-	-
Bank Charges	84	-	84	63
Independent Examiners Fees	1,290	-	1,290	1,290
Payroll Costs	1,329	-	1,329	1,597
Legal & Professional Fees	1,200	-	1,200	-
Sundry Expenses	360	-	360	-
Printing , Stationery and Advertising	212	-	212	78
Depreciation	1,908	19,786	21,694	19,332
	<u>6,401</u>	<u>19,786</u>	<u>26,187</u>	<u>22,378</u>
	<u>74,678</u>	<u>19,786</u>	<u>94,464</u>	<u>90,250</u>

**TOTAL RESOURCES USED**

**THE HYDE JAMIA MOSQUE & ISLAMIC CENTRE**

**SCHEDULE OF MOVEMENTS OF FIXED ASSETS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**DEPRECIATING ASSETS**

	<b><u>Corporation</u></b> <b><u>Street</u></b> £	<b><u>Fixtures</u></b> <b><u>And</u></b> <b><u>Fittings</u></b> £	<b><u>Greenfield</u></b> <b><u>Street</u></b> <b><u>Mosque</u></b> £	<b><u>Total</u></b> £
<b><u>COST</u></b>				
Opening Balance as at 1st April 2021	31,990	83,352	1,106,067	1,221,409
Additions in Year	-	-	150,937	150,937
Closing Balance as at 31st March 2022	<u>31,990</u>	<u>83,352</u>	<u>1,257,004</u>	<u>1,372,346</u>
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Opening Balance as at 1st April 2021	11,386	70,635	288,310	370,331
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Closing Balance as at 31st March 2022	<u>11,798</u>	<u>72,543</u>	<u>307,684</u>	<u>392,025</u>
<b><u>NET BOOK VALUE</u></b>				
As at 31st March 2022	<u>20,192</u>	<u>10,809</u>	<u>949,320</u>	<u>980,321</u>
As at 31st March 2021	<u>20,604</u>	<u>12,717</u>	<u>817,757</u>	<u>851,078</u>

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 513337

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# Accounts

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# Trustees' annual report for the period



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Period start date  Period end date

Charity name  Charity No (if any)

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	RELIGIOUS PRAYERS & FUNCTIONS, TEACHING OF RELIGIOUS VERSES TO MUSLIMS OF ALL AGES
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	MEETINGS FOR THE ADVANCEMENT OF THE ISLAMIC FAITH PROVISION OF RELIGIOUS EDUCATION, WORSHIP & STUDY
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	THE TRUSTEES, HAVING GIVEN DUE CONSIDERATION TO THE GENERAL GUIDANCE PUBLISHED BY THE CHARITY COMMISSION RELATING TO PUBLIC BENEFIT

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>THE MAIN PURPOSE AND ACTIVITIES OF THE CHARITY HAVE BEEN FULFILLED BY :-</p> <ul style="list-style-type: none"> <li>- PROVIDING FACILITIES FOR DAILY RELIGIOUS PRAYERS</li> <li>- ARABIC TEACHING</li> <li>- RELIGIOUS FUNCTIONS &amp; SPECIAL PRAYERS - EG, JUMMA &amp; EID CELEBRATIONS, PRAYERS &amp; RAMADAN</li> </ul>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	THE FINANCIAL POSITION AT THE END OF THE PERIOD IS SATISFACTORY
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	RESERVES ARE MAINTAINED / INCREASED IN ORDER TO MEET FINANCIAL COMMITMENTS AND IMPROVE THE CHARITY'S FACILITIES
Amount of reserves held	Para 1.22	£1,352,245 { UNRESTRICTED £514,649 RESTRICTED £837,596
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A - CHARITY HAS SUFFICIENT LIQUID FUNDS AT THE YEAR END

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	TRUST
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTION

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		* SEE BELOW

\* DUE TO THE CORONAVIRUS PANDEMIC, THE FUNCTIONS OF THE CHARITY WERE SEVERELY CURTAILED.

WITHOUT THE BENEFIT OF THE GOVERNMENT'S CJBS GRANTS, AND THE SUPPORT OF THE MEMBERS, THE CHARITY WOULD HAVE SUFFERED AN EXCESS OF EXPENDITURE FOR THE YEAR.

## Reference and Administrative details

Charity name	THE HYDE JAMA MOSQUE AND ISLAMIC CENTRE
Other name the charity uses	—
Registered charity number	0513337
Charity's principal address	16-18 GREENFIELD STREET HYDE CHESHIRE SK14 1BX

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	MUJIBUL HAQUE	CHAIRMAN		
2	MOHAMMED LATIB KHAN	SECRETARY		
3	TOFAZZUL BABUL AHMED	TREASURER		
4	ABDUL WODUD	ASST. TREASURER		
5	MOHAMMED MIZANUR RAHMAN	ASST CHAIRMAN		
6	VACANT	— " —		
7	ASAD MIAM	PRESS SECRETARY		
8	NASHIR UDDIN AHMED	EDUCATION SEC.		
9	SURROT MIAM	ASST. SECRETARY		
10	IQBAL AHMED	ORGANISING SEC.		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	/
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	/
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	/

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

--

#### Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

#### Other optional information

--

## Declarations

The trustees declare that they have approved the trustees' report above.

### Signed on behalf of the charity's trustees

Signature(s)

M. [Handwritten Signature]	
----------------------------	--

Full name(s)

MOHAMMED ABUL WABOOD GANI	
------------------------------	--

Position (eg Secretary,  
Chair, etc)

TREASURER	
-----------	--

Date

17/01/2022
------------

**THE HYDE JAMIA MOSQUE  
AND ISLAMIC CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31st MARCH 2021**

**Allen Mills Howard & Co.  
Chartered Certified Accountants  
& Registered Auditors  
Hyde**

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

REGISTERED CHARITY NO : 513337

ADDRESS : 16-18 Greenfield Street  
Hyde  
Cheshire

TELEPHONE : 0161 368 1551

OFFICERS :

Chairman	Mujibul Haque
Secretary	Mohammed Labib Khan
Treasurer	Toffazzul Babul Ahmed

BANKERS :

Al Rayan Bank  
394 Coventry Road  
Small Heath  
Birmingham  
B10 0UF

INDEPENDENT EXAMINER :

Stephen Kenworthy Howard  
Allen Mills Howard & Co.  
Chartered Certified Accountants  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

We report on the accounts of the Trust for the year ended 31st March 2021, which are set out on pages 1 to 6.

### **Respective responsibilities of Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The 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 our responsibility to

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

### **Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

That examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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.

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In connection with our examination, we have concerns with regard to the recording of cash income and expenditure. The procedures employed do not adequately provide checks and balances between the cash receipts and payments and the members individual record of subscriptions. Reliance has been placed on information supplied by the officers.

Other than the above, no matter has come to our attention:

- (1) which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen Kenworthy Howard F.C.C.A  
Allen Mills Howard & Co.  
Chartered Certified Accountants  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

10th January 2022

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	<u>General</u> <u>Unrestricted</u> <u>Fund</u> £	<u>Mosque</u> <u>Restricted</u> <u>Fund</u> £	<u>Year to</u> <u>31/03/2021</u> £	<u>Total Funds</u> <u>Year to</u> <u>31/03/2020</u> £
<b><u>TANGIBLE FIXED ASSETS</u></b>				
Greenfield Street Corporation Street Fixtures and Fittings	- - 12,717	817,757 20,604 -	817,757 20,604 12,717	834,424 21,024 14,962
<b><u>CURRENT ASSETS</u></b>				
Debtors	3,125	-	3,125	20
Stock	200	-	200	500
Cash at Bank	501,922	-	501,922	448,302
Cash in Hand	1,457	-	1,457	1,410
<b><u>CURRENT LIABILITIES DUE WITHIN ONE YEAR</u></b>				
Creditors	(5,537)	-	(5,537)	(4,025)
	<u>513,884</u>	<u>838,361</u>	<u>1,352,245</u>	<u>1,316,617</u>
<b><u>FUNDS</u></b>				
Unrestricted	514,649	-	514,649	462,572
Restricted	- <u>514,649</u>	837,596 <u>837,596</u>	837,596 <u>1,352,245</u>	854,045 <u>1,316,617</u>

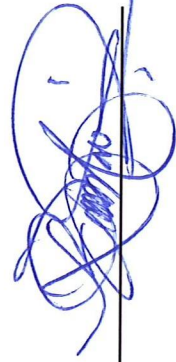
Approved by the Trustees on 10th January 2022 and signed on its behalf by:



Chairman



Treasurer



Secretary

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	<u>Note</u>	<u>General Unrestricted Fund £</u>	<u>Mosque Restricted Fund £</u>	<u>Total Funds Year to 31/03/2021 £</u>	<u>Year to 31/03/2020 £</u>
<b><u>INCOMING RESOURCES</u></b>					
Voluntary Income	2(a)	89,468	638	90,106	106,199
Activities for Generating Funds	2(b)	2,238	-	2,238	14,396
Income from Non-Charitable Trading	2(c)	33,534	-	33,534	1,301
		125,240	638	125,878	121,896
<b><u>TOTAL INCOMING RESOURCES</u></b>					
<b><u>RESOURCES USED</u></b>					
Directly relating to the work of the Mosque	3(a)	67,872	-	67,872	74,223
Mosque Management and Administration	3(b)	5,291	17,087	22,378	24,955
		73,163	17,087	90,250	99,178
<b><u>TOTAL RESOURCES USED</u></b>					
<b><u>NET MOVEMENT IN FUNDS</u></b>					
Balances Brought Forward		52,077	(16,449)	35,628	22,718
		462,572	854,045	1,316,617	1,293,899
<b><u>Balances Carried Forward</u></b>		514,649	837,596	1,352,245	1,316,617

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**1. ACCOUNTING POLICIES**

**Basis of Accounting :**

The accounts have been prepared under the historical cost convention; consistent with fundamental concepts of going concern, accruals, consistency and prudence; and comply with applicable accounting standards and (SORP (FRS 102).

**Tangible Fixed Assets :**

**Land & Buildings**

Depreciation is provided for at the rate of 2% per annum.

**Other Fixtures & Fittings**

Fixtures & Fittings used within the Mosque premises are depreciated at rates deemed appropriate -15%

**Taxation :**

As a charity no tax is due.

**Funds :**

Restricted funds represent donations or grants received for a specific object or invited by the Mosque for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The Mosque usually invest separately for each fund.

Unrestricted funds are general funds which can be used for Mosque ordinary purposes.

**Incoming Resources :**

Planned giving, collections and donations are recognized when received. Grants and legacies are accounted for when the Mosque is legally entitled to the amounts due. All other income is recognized when it is receivable.

**Resources Expended :**

Expenditure is generally recognized when it is incurred.

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	General Unrestricted Fund £	Mosque Restricted Fund £	Year to 31/03/2021 £	Year to 31/03/2020 £
<b>2. <u>INCOMING RESOURCES</u></b>				
<b>2(a). <u>VOLUNTARY INCOME</u></b>				
Members Subscriptions	48,828	-	48,828	38,798
Other Collections and Donations	40,640	-	40,640	66,161
Security Guard Collection	-	638	638	1,240
Payments and Transfers for Mosque	-	-	-	-
	<u>89,468</u>	<u>638</u>	<u>90,106</u>	<u>106,199</u>
<b>2(b). <u>ACTIVITIES FOR GENERATING FUNDS</u></b>				
Childrens Study Group	345	-	345	8,034
Other Sundry Income	33	-	33	52
Hafiz Class	1,860	-	1,860	6,310
Election Nomination Fees	-	-	-	-
	<u>2,238</u>	<u>-</u>	<u>2,238</u>	<u>14,396</u>
<b>2(c) <u>INCOME FROM NON-CHARITABLE TRADING</u></b>				
Net Profit from Radio Sales	1,299	-	1,299	1,301
Net Profit from Bag Sales	-	-	-	-
CJRS Grants	32,235	-	32,235	-
	<u>33,534</u>	<u>-</u>	<u>33,534</u>	<u>1,301</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>	<u>125,240</u>	<u>638</u>	<u>125,878</u>	<u>121,896</u>

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**3. RESOURCES USED**

**3(a). DIRECTLY RELATING TO THE WORK OF THE MOSQUE**

	<u>General</u> <u>Unrestricted</u> <u>Fund</u> <u>£</u>	<u>Mosque</u> <u>Restricted</u> <u>Fund</u> <u>£</u>	<u>Year to</u> <u>31/03/2021</u> <u>£</u>	<u>Year to</u> <u>31/03/2020</u> <u>£</u>
Imams Salaries	56,456	-	56,456	59,828
Pensions	475	-	475	403
Children's Competition	-	-	-	460
<b>Mosque Running Expenses</b>				
Repairs	1,643	-	1,643	480
Telephone	636	-	636	510
Cleaning Materials	670	-	670	1,148
Heat Light Water	6,253	-	6,253	8,754
Insurance	1,639	-	1,639	1,583
Licence for P.A.System	100	-	100	100
Celebration Catering Costs	-	-	-	957
	<u>67,872</u>	<u>-</u>	<u>67,872</u>	<u>74,223</u>

**3(b). MOSQUE MANAGEMENT AND ADMINISTRATION**

Chief Rent & Rates - Corporation St	18	-	18	9
Hall Hire	-	-	-	-
Bank Charges	63	-	63	(18)
Independent Examiners Fees	1,290	-	1,290	1,290
Payroll Costs	1,597	-	1,597	1,045
Security Guard	-	-	-	1,560
Sundry Expenses	-	-	-	723
Printing , Stationery and Advertising	78	-	78	270
Depreciation	2,245	17,087	19,332	20,076
	<u>5,291</u>	<u>17,087</u>	<u>22,378</u>	<u>24,955</u>
	<u>73,163</u>	<u>17,087</u>	<u>90,250</u>	<u>99,178</u>

**TOTAL RESOURCES USED**

**THE HYDE JAMIA MOSQUE & ISLAMIC CENTRE**

**SCHEDULE OF MOVEMENTS OF FIXED ASSETS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**DEPRECIATING ASSETS**

	<b><u>Corporation Street £</u></b>	<b><u>Fixtures And Fittings £</u></b>	<b><u>Greenfield Street Mosque £</u></b>	<b><u>Total £</u></b>
<b><u>COST</u></b>				
Opening Balance as at 1st April 2020	31,990	83,352	1,106,067	1,221,409
Additions in Year	-	-	-	-
Closing Balance as at 31st March 2021	<u>31,990</u>	<u>83,352</u>	<u>1,106,067</u>	<u>1,221,409</u>
<b><u>DEPRECIATION</u></b>				
Opening Balance as at 1st April 2020	10,966	68,390	271,643	350,999
Charge for Year	420	2,245	16,667	19,332
Closing Balance as at 31st March 2021	<u>11,386</u>	<u>70,635</u>	<u>288,310</u>	<u>370,331</u>
<b><u>NET BOOK VALUE</u></b>				
As at 31st March 2021	<u>20,604</u>	<u>12,717</u>	<u>817,757</u>	<u>851,078</u>
<i>As at 31st March 2020</i>	<u>21,024</u>	<u>14,962</u>	<u>834,424</u>	<u>870,410</u>

**THE HYDE JAMIA MOSQUE  
AND ISLAMIC CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31st MARCH 2021**

**Allen Mills Howard & Co.  
Chartered Certified Accountants  
& Registered Auditors  
Hyde**

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

REGISTERED CHARITY NO : 513337

ADDRESS : 16-18 Greenfield Street  
Hyde  
Cheshire

TELEPHONE : 0161 368 1551

OFFICERS :

Chairman	Mujibul Haque
Secretary	Mohammed Labib Khan
Treasurer	Toffazzul Babul Ahmed

BANKERS :

Al Rayan Bank  
394 Coventry Road  
Small Heath  
Birmingham  
B10 0UF

INDEPENDENT EXAMINER :

Stephen Kenworthy Howard  
Allen Mills Howard & Co.  
Chartered Certified Accountants  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

We report on the accounts of the Trust for the year ended 31st March 2021, which are set out on pages 1 to 6.

### **Respective responsibilities of Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The 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 our 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 Commissioners section 145 (5) (b) of the 2011 Act and;
- state whether particular matters have come to our attention.

### **Basis of Independent Examiner's Report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

That examination includes a review of the accounting records kept by the charity and a comparison of the accounts with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking 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 our examination, we have concerns with regard to the recording of cash income and expenditure. The procedures employed do not adequately provide checks and balances between the cash receipts and payments and the members individual record of subscriptions. Reliance has been placed on information supplied by the officers.

Other than the above, no matter has come to our attention:

- (1) which gives us 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen Kenworthy Howard F.C.C.A  
Allen Mills Howard & Co.  
Chartered Certified Accountants  
Library Chambers  
48 Union Street  
Hyde  
Cheshire  
SK14 1ND

10th January 2022

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**BALANCE SHEET**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	<u>General</u> <u>Unrestricted</u> <u>Fund</u> <u>£</u>	<u>Mosque</u> <u>Restricted</u> <u>Fund</u> <u>£</u>	<u>Year to</u> <u>31/03/2021</u> <u>£</u>	<u>Total Funds</u> <u>Year to</u> <u>31/03/2020</u> <u>£</u>
<b><u>TANGIBLE FIXED ASSETS</u></b>				
Greenfield Street Corporation Street Fixtures and Fittings	- - 12,717	817,757 20,604 -	817,757 20,604 12,717	834,424 21,024 14,962
<b><u>CURRENT ASSETS</u></b>				
Debtors	3,125	-	3,125	20
Stock	200	-	200	500
Cash at Bank	501,922	-	501,922	448,302
Cash in Hand	1,457	-	1,457	1,410
<b><u>CURRENT LIABILITIES DUE WITHIN ONE YEAR</u></b>				
Creditors	(5,537)	-	(5,537)	(4,025)
	<u>513,884</u>	<u>838,361</u>	<u>1,352,245</u>	<u>1,316,617</u>
<b><u>FUNDS</u></b>				
Unrestricted	514,649	-	514,649	462,572
Restricted	- <u>514,649</u>	837,596 <u>837,596</u>	837,596 <u>1,352,245</u>	854,045 <u>1,316,617</u>

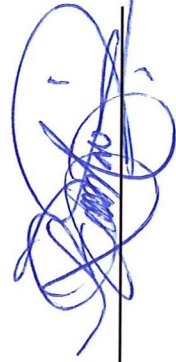
Approved by the Trustees on 10th January 2022 and signed on its behalf by:



Chairman



Treasurer



Secretary

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

	<u>Note</u>	<u>General Unrestricted Fund £</u>	<u>Mosque Restricted Fund £</u>	<u>Total Funds Year to 31/03/2021 £</u>	<u>Year to 31/03/2020 £</u>
<b><u>INCOMING RESOURCES</u></b>					
Voluntary Income	2(a)	89,468	638	90,106	106,199
Activities for Generating Funds	2(b)	2,238	-	2,238	14,396
Income from Non-Charitable Trading	2(c)	33,534	-	33,534	1,301
		125,240	638	125,878	121,896
<b><u>TOTAL INCOMING RESOURCES</u></b>					
<b><u>RESOURCES USED</u></b>					
Directly relating to the work of the Mosque	3(a)	67,872	-	67,872	74,223
Mosque Management and Administration	3(b)	5,291	17,087	22,378	24,955
		73,163	17,087	90,250	99,178
<b><u>TOTAL RESOURCES USED</u></b>					
<b><u>NET MOVEMENT IN FUNDS</u></b>					
Balances Brought Forward		52,077	(16,449)	35,628	22,718
		462,572	854,045	1,316,617	1,293,899
<b><u>Balances Carried Forward</u></b>		514,649	837,596	1,352,245	1,316,617

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**1. ACCOUNTING POLICIES**

**Basis of Accounting :**

The accounts have been prepared under the historical cost convention; consistent with fundamental concepts of going concern, accruals, consistency and prudence; and comply with applicable accounting standards and (SORP (FRS 102).

**Tangible Fixed Assets :**

**Land & Buildings**

Depreciation is provided for at the rate of 2% per annum.

**Other Fixtures & Fittings**

Fixtures & Fittings used within the Mosque premises are depreciated at rates deemed appropriate -15%

**Taxation :**

As a charity no tax is due.

**Funds :**

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**Incoming Resources :**

Planned giving, collections and donations are recognized when received. Grants and legacies are accounted for when the Mosque is legally entitled to the amounts due. All other income is recognized when it is receivable.

**Resources Expended :**

Expenditure is generally recognized when it is incurred.

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

	General Unrestricted Fund £	Mosque Restricted Fund £	Year to 31/03/2021 £	Year to 31/03/2020 £
	<u>Total Funds</u>			
<b>2. <u>INCOMING RESOURCES</u></b>				
<b>2(a). <u>VOLUNTARY INCOME</u></b>				
Members Subscriptions	48,828	-	48,828	38,798
Other Collections and Donations	40,640	-	40,640	66,161
Security Guard Collection	-	638	638	1,240
Payments and Transfers for Mosque	-	-	-	-
	<u>89,468</u>	<u>638</u>	<u>90,106</u>	<u>106,199</u>
<b>2(b). <u>ACTIVITIES FOR GENERATING FUNDS</u></b>				
Childrens Study Group	345	-	345	8,034
Other Sundry Income	33	-	33	52
Hafiz Class	1,860	-	1,860	6,310
Election Nomination Fees	-	-	-	-
	<u>2,238</u>	<u>-</u>	<u>2,238</u>	<u>14,396</u>
<b>2(c) <u>INCOME FROM NON-CHARITABLE TRADING</u></b>				
Net Profit from Radio Sales	1,299	-	1,299	1,301
Net Profit from Bag Sales	-	-	-	-
CJRS Grants	32,235	-	32,235	-
	<u>33,534</u>	<u>-</u>	<u>33,534</u>	<u>1,301</u>
<b><u>TOTAL INCOMING RESOURCES</u></b>	<u>125,240</u>	<u>638</u>	<u>125,878</u>	<u>121,896</u>

**THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**3. RESOURCES USED**

**3(a). DIRECTLY RELATING TO THE WORK OF THE MOSQUE**

	<b>General Unrestricted Fund £</b>	<b>Mosque Restricted Fund £</b>	<b>Year to 31/03/2021 £</b>	<b>Year to 31/03/2020 £</b>
Imams Salaries	56,456	-	56,456	59,828
Pensions	475	-	475	403
Children's Competition	-	-	-	460
<b>Mosque Running Expenses</b>				
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Heat Light Water	6,253	-	6,253	8,754
Insurance	1,639	-	1,639	1,583
Licence for P.A.System	100	-	100	100
Celebration Catering Costs	-	-	-	957
	<u>67,872</u>	<u>-</u>	<u>67,872</u>	<u>74,223</u>

**3(b). MOSQUE MANAGEMENT AND ADMINISTRATION**

Chief Rent & Rates - Corporation St	18	-	18	9
Hall Hire	-	-	-	-
Bank Charges	63	-	63	(18)
Independent Examiners Fees	1,290	-	1,290	1,290
Payroll Costs	1,597	-	1,597	1,045
Security Guard	-	-	-	1,560
Sundry Expenses	-	-	-	723
Printing , Stationery and Advertising	78	-	78	270
Depreciation	2,245	17,087	19,332	20,076
	<u>5,291</u>	<u>17,087</u>	<u>22,378</u>	<u>24,955</u>
	<u>73,163</u>	<u>17,087</u>	<u>90,250</u>	<u>99,178</u>

**TOTAL RESOURCES USED**

**THE HYDE JAMIA MOSQUE & ISLAMIC CENTRE**

**SCHEDULE OF MOVEMENTS OF FIXED ASSETS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**DEPRECIATING ASSETS**

	<b><u>Corporation Street £</u></b>	<b><u>Fixtures And Fittings £</u></b>	<b><u>Greenfield Street Mosque £</u></b>	<b><u>Total £</u></b>
<b><u>COST</u></b>				
Opening Balance as at 1st April 2020	31,990	83,352	1,106,067	1,221,409
Additions in Year	-	-	-	-
Closing Balance as at 31st March 2021	<u>31,990</u>	<u>83,352</u>	<u>1,106,067</u>	<u>1,221,409</u>
<b><u>DEPRECIATION</u></b>				
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Closing Balance as at 31st March 2021	<u>11,386</u>	<u>70,635</u>	<u>288,310</u>	<u>370,331</u>
<b><u>NET BOOK VALUE</u></b>				
As at 31st March 2021	<u>20,604</u>	<u>12,717</u>	<u>817,757</u>	<u>851,078</u>
<i>As at 31st March 2020</i>	<u>21,024</u>	<u>14,962</u>	<u>834,424</u>	<u>870,410</u>