

# MASJID E TAUHEEDUL ISLAM

England & Wales - Charity number 700817

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1988-11-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 31 Bicknell Street  
Blackburn  
BB1 7EY

**Phone** 01254 54318

**Email** [info@masjidetauheedulislam.com](mailto:info@masjidetauheedulislam.com)

**Website** <https://www.masjidetauheedulislam.com>

## Activities

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**Objects:** (A) TO ADVANCE THE ISLAMIC RELIGION AMONGST THE INHABITANTS OF BLACKBURN AND TO TEACH THE ISLAMIC WAY OF LIFE BY THE FAITH AND LITERATURE SET OUT BY THE SCHOLARS OF THE ISLAMIC UNIVERSITY OF DEOBAND INDIA IN ACCORDANCE WITH "AHLE-SUNNAT-WOL-JAMAAT" AND(B) TO ADVANCE EDUCATION, INCLUDING RELIGIOUS EDUCATION BY MAINTAINING AND MANAGING A SCHOOL FOR GIRLS OF THE ISLAMIC FAITH.

**Activities:** Prayer facilities, study circles, seminars and lectures, provision of space and buildings for education.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People

## Geography

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- **Area of benefit:** BLACKBURN
- Blackburn With Darwen

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£354,918	£508,825	-	-
2023-12-31	£266,866	£316,613	-	-
2022-12-31	£303,340	£227,703	-	-
2021-12-31	£260,663	£165,717	-	-
2020-12-31	£209,464	£180,282	-	-

## Trustees

Name	Role	Appointed
Lookman Yusuf	Chair	2024-10-28
Imtiaz Ahmed		2024-10-28
Iqbal Adam Ali		2024-10-28
Rayyan Salim Patel		2024-10-28
Sajid Yusuf		2024-10-28
Sheriyaar Natha		2024-10-28
Shoaib Patel		2024-10-28
Usman Matadar		2024-10-28

**MASJID E TAUHEEDUL ISLAM**

England & Wales - Charity number 700817

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# Accounts

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Charity registration number: 700817

Masjid E Tauheedul Islam

Trustees' Report and Audited Accounts

31 December 2024

**Masjid E Tauheedul Islam**  
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**Masjid E Tauheedul Islam  
Trustees Annual Report  
for the year ended 31 December 2024**

The trustees present their report with the audited financial statements of the charity for the year ended 31 December 2024.

**REFERENCE AND ADMINISTRATIVE**

**Charity registration number: 700817**

**Principle office**

31 Birknell street  
Blackburn  
Lancashire  
BB1 7EY

**Trustees**

The following trustees served during the year:

Mr Faruk Ibrahim Bharucha  
Mr Ali Mohamed Vika  
Mr Vali Ahmed  
Mr Inayat Ali  
Mr Dawood Patel

The trustees listed above were replaced on 28 October 2024.

The following trustees were appointed on 28 October 2024.

Mr Lookman Yusuf (Chair)	Mr Sufyan Mohamed (Resigned 9th March 25)
Mr Sheriyaar Natha	Mr Farhan Shikora (Resigned 9th March 25)
Mr Iqbal Adam Ali- Treasurer	Mr Hanif Yusuf Ali (Resigned 9th March 25)
Mr Shoaib Patel	Mr Sajid Bohra (Resigned 9th March 25)
Mr Rayyan Salim Patel	Mr Imran Adam Patel (Resigned 9th March 25)
Mr Sajid Yusuf	Mr Elias Adam (Resigned 9th March 25)
Mr Imtiaz Ahmed- Secretary	Mr Saeed Ougradar (Resigned 9th March 25)
Mr Usman Matadar	

**Auditors**

Xaviers Accountants Limited  
Suite 3J, Recycling Lives Centre  
1a Essex Street  
Preston  
PR1 1QE

**Accountants**

M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
BB1 8AE

**Bankers**

Natwest Bank  
35 King William Street  
Blackburn  
BB1 7DL

**Masjid E Tauheedul Islam  
Trustees' annual report  
for the year ended 31 December 2024**

**Charity registration number: 700817**

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

**OBJECTIVES AND ACTIVITIES**

Masjid-e-Tauheedul Islam exists to serve the religious, educational, and social needs of the Muslim community in Blackburn. Its objects, as defined in the constitution, are:

- The advancement of the Islamic faith in accordance with the Qur'an and Sunnah.
- The provision and maintenance of a mosque for public worship.
- The advancement of education through structured programmes for children, youth, and adults.
- The relief of poverty and hardship through welfare support.
- The promotion of cohesion, dialogue, and mutual understanding.

**Public Benefit**

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when planning and delivering activities. The work of the mosque benefits the whole community by providing spiritual guidance, education, welfare support, and opportunities for constructive engagement.

**ACHIEVEMENTS AND PERFORMANCE**

The mosque remained a focal point of religious life and a hub for education and community support.

**Worship and Spiritual Services**

- Daily prayers were maintained throughout the year.
- Friday Jumu'ah services attracted large congregations, often reaching capacity.
- Eid al-Fitr and Eid al-Adha prayers united the community, with thousands attending.
- Sermons and lectures covered religious teachings as well as practical issues such as wellbeing, family life, and community responsibility.

**Ramadan and Special Programmes**

- Nightly taraweeh prayers were led by qualified reciters.
- Daily iftar meals, organised with community support, welcomed hundreds of participants.
- Special Qur'an khatam events, youth sessions, and women's gatherings enriched the spiritual experience of the month.

**Education and Learning**

- The madrassah provided Qur'an and Islamic studies for children and young people, focusing on tajweed, hifz, and values-based learning.
- Teacher training sessions strengthened safeguarding and improved teaching standards.
- Adult education programmes grew, with weekly tafsir, fiqh, and seerah classes.
- Short courses on health, financial management, and parenting provided practical support.

**Welfare and Charitable Relief**

- Local welfare support included food parcels, hardship assistance, and advice surgeries.
- Welfare volunteers offered guidance and referrals to additional support services.

**Volunteers and Donors**

The trustees extend their gratitude to volunteers for their tireless contributions in teaching, security, cleaning, administration, and event delivery. The trustees also thank donors for their continued generosity, which forms the foundation of all activities.

**Masjid E Tauheedul Islam**  
**Trustees' annual report**  
**for the year ended 31 December 2024**

**FINANCIAL REVIEW**

**Income**

The charity's income in 2024 was generated from:

- Registered member contributions.
- Regular and one-off donations from the congregation.
- Fundraising appeals, particularly during Ramadan.
- Madrassah parent contributions and educational contributions.

**Expenditure**

The charity's expenditure covered:

- Mosque services and building maintenance.
- Educational programmes, including salaries, resources, and safeguarding.
- Welfare initiatives and charitable distributions.
- Governance, administration, and compliance costs.

**Reserves Policy**

The trustees aim to hold unrestricted reserves sufficient to cover at least three months of core expenditure. At year-end, reserves were at an appropriate level to meet this policy, providing security against financial uncertainties.

**Investment Policy**

Surplus funds not required for immediate use are held in charity bank accounts. The trustees review investment options annually but prioritise security and liquidity over higher returns.

**Risk Management**

Key risks identified during the year included:

- Financial sustainability amid rising costs.
- Safeguarding risks relating to children and vulnerable adults.
- Health and safety within the premises.
- Reputational risks from external perceptions.

Risk management measures included detailed financial monitoring, safeguarding audits, health and safety checks, and transparent communication with stakeholders. Monthly accounts are prepared and reconciled. Trustees are satisfied these measures are effective.

**Yearly review**

During the year, the charity suffered a increased yearly deficit. The trustees believe this was primarily due to

- Expenditure of around £53K on legal fees incurred by the previous Executive Committee. Legal fees were incurred due to challenges to the election process and an employment dispute involving the previous committee and management.
- An increase in payroll costs.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Masjid E Tauheedul Islam (MTI) is registered as a Charity with The Charity Commission under charity no: 700817. It is governed by constitution dated 22nd May 1988.

The trustees who served during the year were replaced with the new executive committee members during the financial year.

The day to day management of the Masjid's affairs is the responsibility of the elected voluntary Executive Committee. Their duties include:

- Setting and monitoring strategic objectives.
- Overseeing financial management and approving budgets.
- Safeguarding the reputation of the charity.
- Ensuring compliance with all regulatory requirements.
- Monitoring performance and community impact.

**Trustee Recruitment and Appointment**

Trustees elected on 28th October are elected as per the constitution. Appointments are made with consideration of skills, integrity, and community representation. Eligibility checks are carried out to ensure compliance with charity law and safeguarding requirements.

**Trustee Induction and Development**

New trustees undergo induction covering:

- Legal and financial duties.
- Governance processes.

**Masjid E Tauheedul Islam**  
**Trustees' annual report**  
**for the year ended 31 December 2024**

**Management and Operations**

Operational delivery is delegated to staff, teachers, and volunteers, overseen by trustees. Trustees meet monthly, with additional meetings as required. Agenda items typically include:

- Review of finances and budgets.
- Progress against strategic objectives.
- Safeguarding updates.
- Risk assessments and compliance reports.
- Community feedback and service evaluation.

Sub-committees and working groups may be established for education, facilities, or fundraising, reporting back to the full board.

**Policies and Internal Controls**

The charity operates a comprehensive policy framework, including:

- Finance policy for authorisation and reserves management.
- Safeguarding policy with DBS checks and training.
- Health and safety policy with regular inspections and emergency planning.
- Conflict of interest policy requiring declarations and withdrawal from relevant decisions.
- Complaints and whistleblowing policy to ensure accountability and transparency.

Policies are reviewed regularly and updated to reflect best practice and statutory requirements.

**Compliance and Oversight**

The trustees ensure:

- Annual reports and accounts are filed with the Charity Commission on time.
- Financial records are independently examined.
- Safeguarding, GDPR, and health and safety compliance are maintained.
- Activities and reporting meet the public benefit requirement.

**Volunteers**

There are approximately 15 volunteers who make a positive contribution to various aspects of the community life in the area. All volunteers working with children are trained and vetted through appropriate checks. Other volunteers bring their skills to areas of cleaning on a daily and weekly basis, repairs and maintenance, community support, management of events. The funeral team supports the bereaved in the community by taking over the funeral arrangements. The organization benefits from approximately 50 hours of volunteer service per week, provided by around 12 regular volunteers.

We would like to thank all our volunteers by helping us deliver our activities and bring a diverse range of skills to achieve our objectives for preparing for the life in the Hereafter and supporting to improve life in this world.

**PLAN FOR THE FUTURE**

The trustees have identified priorities for 2025 and beyond, including:

1. Expansion of Educational programmes – increase madrassah capacity, enhance teaching resources, and invest in digital learning tools.
2. Improvement of Facilities – modernise prayer areas, classrooms, and community spaces, with attention to accessibility and sustainability.
3. Youth Engagement – strengthen leadership programmes, expand recreational activities, and create more volunteering opportunities.
4. Governance Development – diversify trustee skills, strengthen succession planning, and maintain high standards of transparency and accountability.

**Masjid E Tauheedul Islam**  
**Trustees' annual report**  
**for the year ended 31 December 2024**

**Statement of trustees' responsibilities in relation to the financial statements**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement of disclosure of information to auditor**

So far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant information and to establish that the charity's auditors are aware of that information.

Approved by the Trustees and signed on its behalf by:

Mr Lookman Yusuf  
Trustee

Date: 15/10/25

## **Masjid E Tauheedul Islam**

### **Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

**Year ended 31 December 2024**

#### **Opinion**

We have audited the financial statements of Masjid E Tauheedul Islam (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, balance sheet and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 ,and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

## **Masjid E Tauheedul Islam**

### **Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report .

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

## **Masjid E Tauheedul Islam**

### **Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

#### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of noncompliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or noncompliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **Masjid E Tauheedul Islam**

### **Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xaviers Accountants Limited (Statutory Auditor)  
Chartered Certified Accountants & statutory auditor  
Suite 3J  
Recycling Lives Centre  
1A Essex Street  
Preston  
PR1 1QE

Date: 15/10/25

Xaviers Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**Masjid E Tauheedul Islam**  
**Statement of financial activities**  
**for the year ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income</b>	<b>3</b>				
<b>Income and endowments from:</b>					
Donations and legacies		289,880	-	289,880	197,709
Investments		62,323	-	62,323	65,468
Other		2,715	-	2,715	3,689
<b>Total</b>		<u>354,918</u>	<u>-</u>	<u>354,918</u>	<u>266,866</u>
<b>Expenditure</b>	<b>4</b>				
<b>Expenditure on:</b>					
Charitable activities		<u>(508,825)</u>	<u>-</u>	<u>(508,825)</u>	<u>(316,613)</u>
<b>Net gains on investments</b>	<b>6</b>	75,000		75,000	30,000
<b>Net income/(expenditure) for the year</b>		<u>(78,907)</u>	<u>-</u>	<u>(78,907)</u>	<u>(19,747)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		2,389,078	3,338,863	5,727,941	5,747,688
Net income/(expenditure) for the year		(78,907)	-	(78,907)	(19,747)
<b>Total funds carried forward</b>		<u>2,310,171</u>	<u>3,338,863</u>	<u>5,649,034</u>	<u>5,727,941</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

**Masjid E Tauheedul Islam**  
**Balance Sheet**  
**At 31 December 2024**

	Notes			
	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Fixed assets</b>				
Tangible assets	5 755,136	3,338,863	4,093,999	4,102,981
Investments	6 1,505,000		1,505,000	1,430,000
	<u>2,260,136</u>	<u>3,338,863</u>	<u>5,598,999</u>	<u>5,532,981</u>
<b>Current assets</b>				
Cash at bank and in hand	74,595	-	74,595	232,556
	<u>74,595</u>	<u>-</u>	<u>74,595</u>	<u>232,556</u>
<b>Creditors: amounts falling due within one year</b>				
Trade creditors and accruals	7 (24,560)	-	(24,560)	(37,596)
<b>Net current assets</b>	<u>50,035</u>	<u>-</u>	<u>50,035</u>	<u>194,960</u>
<b>Net assets</b>	<u>2,310,171</u>	<u>3,338,863</u>	<u>5,649,034</u>	<u>5,727,941</u>
<b>Funds of the Charity</b>	9			
Unrestricted funds	1,747,601	-	1,747,601	1,901,508
Revaluation reserve	562,570	-	562,570	487,570
Endowment Waqaf funds	-	3,338,863	3,338,863	3,338,863
<b>Total funds</b>	<u>2,310,171</u>	<u>3,338,863</u>	<u>5,649,034</u>	<u>5,727,941</u>

Approved by the Board of Trustees and signed on its behalf by

Mr Iqbal Adam Ali  
Trustee

Date: 15/10/25

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Birknell Street, Blackburn, Lancashire, BB1 7EY.

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

**1 Accounting policies**

***Change in basis of accounting or to previous accounts***

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Going concern**

There are no material uncertainties about the charity's ability to continue .

**2 Fund accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

Restricted funds are funds available for use subject to restrictions imposed by the donor or through terms of an appeal. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds - These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Income**

Recognition of income      Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Donations and legacies      Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional

Donated services and facilities      These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and

Volunteer help      The value of any volunteer help received is not included in the accounts.

Investment income      This is included in the financial statements when receivable.

Gains/(losses) on revaluation of investment assets      This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

## Expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

## Taxation

The charity is exempt from taxation on its charitable activities.

## Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and at historic cost. Fixed assets that are part of the masjid complex including the maddresa building are not depreciated as they are considered a perpetual endowment with a useful life of more than 50 years.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freeholding buildings	0%
Fittings and equipment	5% Straight line

The trustees are of the opinion that a depreciation charge for the Masjid buildings is not required as the buildings are maintained and the expenditure to maintain the buildings is reflected in the income and expenditure account. The buildings are also considered to have a useful life of more than 50 years, so any depreciation charge is considered immaterial.

## Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

## Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. Regular maintenance and inspection of the charity assets have not revealed any indicators that the assets were impaired.

## Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after

## Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
<b>Income</b>			
<b>Income and endowments from:</b>			
Donations and legacies	197,709	-	197,709
Investments	65,468	-	65,468
Other	3,689	-	3,689
<b>Total</b>	<u>266,866</u>	<u>-</u>	<u>266,866</u>
<b>Expenditure on:</b>			
Charitable activities	(316,613)	-	(316,613)
<b>Total</b>	<u>(316,613)</u>	<u>-</u>	<u>(316,613)</u>
<b>Net income/(expenditure) for the year</b>	<u>(49,747)</u>	<u>-</u>	<u>(49,747)</u>
<b>Net gains on investments</b>	30,000		30,000
<b>Net movement in funds</b>	<u>(19,747)</u>	<u>-</u>	<u>(19,747)</u>
<b>Reconciliation of funds</b>			
Total funds brought forward	2,408,825	3,338,863	5,747,688
<b>Total funds carried forward</b>	<u>2,389,078</u>	<u>3,338,863</u>	<u>5,727,941</u>

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

<b>3 Analysis of income</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
	<b>funds</b>	<b>income</b>	<b>Total funds</b>	<b>Prior year</b>
	<b>£</b>	<b>funds</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>				
Donations	30,317	-	30,317	33,109
Member contributions	99,420	-	99,420	81,300
Madrassah income	160,143	-	160,143	83,300
<b>Total</b>	<u>289,880</u>	<u>-</u>	<u>289,880</u>	<u>197,709</u>
<b>Income from investments</b>				
Rental income	59,600	-	59,600	60,600
Solar electricity income	2,723	-	2,723	4,868
<b>Total</b>	<u>62,323</u>	<u>-</u>	<u>62,323</u>	<u>65,468</u>
<b>Other</b>				
Interest income	2,115	-	2,115	2,414
Other	600	-	600	1,275
<b>Total</b>	<u>2,715</u>	<u>-</u>	<u>2,715</u>	<u>3,689</u>
<b>Total income</b>	<u>354,918</u>	<u>-</u>	<u>354,918</u>	<u>266,866</u>

4 Analysis of expenditure	Unrestricted funds £	Restricted	2024 Total funds £	2023 Prior year £
		income funds £		
<b>Expenditure on charitable activities</b>				
Wages and PAYE	313,190	-	313,190	126,149
Employee pension	3,659	-	3,659	2,222
Staff training cost	1,312	-	1,312	1,524
DBS checking fees	1,548	-	1,548	-
Examination expenses	15,780	-	15,780	11,008
Heat and light	62,351	-	62,351	50,173
Rates	3,069	-	3,069	4,560
Water charges	10,852	-	10,852	10,440
Cleaning and consumables	884	-	884	506
Insurance	2,005	-	2,005	1,791
Repairs and maintenance	13,370	-	13,370	78,708
Rental property repairs	3,037	-	3,037	1,578
Equipment expensed	913	-	913	1,144
Depreciation	8,982	-	8,982	8,983
Security costs	2,994	-	2,994	-
Telephone and internet	1,033	-	1,033	1,406
Subscriptions and license	322	-	322	462
Stationery, postage and printing	3,053	-	3,053	3,417
Sundry expenses	145	-	145	747
Accountancy fees	1,300	-	1,300	1,640
Payroll fees	861	-	861	649
Legal and professional fees	53,366	-	53,366	5,342
Auditors remuneration	4,800	-	4,800	3,600
Interest disposal	-	-	-	565
<b>Total</b>	<b>508,825</b>	<b>-</b>	<b>508,825</b>	<b>316,613</b>
<b>Total expenditure</b>	<b>508,825</b>	<b>-</b>	<b>508,825</b>	<b>316,613</b>

#### Net gains on investments

	Unrestricted funds £	Total funds 2024 £	Total funds 2023 £
Gains/(losses) on investment property	75,000	75,000	30,000

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**5 Land, buildings, equipment and fittings**

	Buildings £	Fittings and equipment £	Total £
<b>Cost</b>			
At 1 January 2024	4,046,194	179,653	4,225,847
At 31 December 2024	<u>4,046,194</u>	<u>179,653</u>	<u>4,225,847</u>
<b>Depreciation</b>			
At 1 January 2024	-	122,866	122,866
Charge for the year	-	8,982	8,982
At 31 December 2024	<u>-</u>	<u>131,848</u>	<u>131,848</u>
<b>Net book value</b>			
At 31 December 2024	<u>4,046,194</u>	<u>47,805</u>	<u>4,093,999</u>
At 1 January 2024	<u>4,046,194</u>	<u>56,787</u>	<u>4,102,981</u>

**6 Investments**

	Investment Property £
<b>Cost or revaluation</b>	
At 1 January 2024	1,430,000
Additions	-
Fair value movements	75,000
At 31 December 2024	<u>1,505,000</u>
<b>Impairment</b>	
<b>At 1 January 2023 and 31 December 2023</b>	-
<b>Carrying amount</b>	
<b>At 31 December 2024</b>	<u>1,505,000</u>
At 31 December 2023	<u>1,430,000</u>

All investments shown above are held at valuation.

The investment properties have been revalued by the trustees in the past. The valuation was arrived at by reference to market evidence of transaction prices for similar properties in its locations.

The historic cost of the investment properties was £942,430.

**7 Creditors**

	2024	2023
Analysis of creditors:		
	£	£
Trade creditors	12,863	4,196
Accruals	11,697	33,400
	<u>24,560</u>	<u>37,596</u>

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**8 Analysis of charitable funds**

	Balance b fwd At 1 January 2024	Income	Expenditure	Gains and losses	At 31 December 2024
	£	£	£	£	£
<b>Unrestricted funds:</b>					
General funds	1,901,508	354,918	(508,825)	-	1,747,601
Revaluation reserve	487,570	-	-	75,000	562,570
<b>Total funds</b>	<u>2,389,078</u>	<u>354,918</u>	<u>(508,825)</u>	<u>75,000</u>	<u>2,310,171</u>

	At 1 January 2023				At 31 December 2023
General funds	1,951,255	266,866	(316,613)	-	1,901,508
Revaluation reserve	487,570	-	-	-	487,570
<b>Total funds</b>	<u>2,438,825</u>	<u>266,866</u>	<u>(316,613)</u>	<u>-</u>	<u>2,389,078</u>

**Restricted funds:**

	Balance b fwd At 1 January 2024	Income	Expenditure	Gains and losses	At 31 December 2024
Endowment funds	<u>3,338,863</u>	-	-	-	<u>3,338,863</u>

	At 1 January 2023				At 31 December 2023
Endowment funds	<u>3,338,863</u>	-	-	-	<u>3,338,863</u>

**Purposes and restrictions in relation to the funds:**

**Revaluation reserves** - Represent the amount by which the investment properties exceed their historical cost

**Endowment funds** - Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed

**9 Analysis of net assets between funds :**

**Current year**

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Tangible fixed assets	755,136	3,338,863	4,093,999
Investments	1,505,000	-	1,505,000
Current assets	74,595	-	74,595
Creditors less than 1 year	(24,560)	-	(24,560)
<b>Net Assets</b>	<u>2,310,171</u>	<u>3,338,863</u>	<u>5,649,034</u>

**Prior year**

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Tangible fixed assets	764,118	3,338,863	4,102,981
Investments	1,430,000	-	1,430,000
Current assets	232,556	-	232,556
Creditors less than 1 year	(37,596)	-	(37,596)
<b>Net Assets</b>	<u>2,389,078</u>	<u>3,338,863</u>	<u>5,727,941</u>

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**10 Net income for the year**

	<b>2024</b>	<b>2023</b>
	£	£
This is stated after charging:		
Depreciation	8,982	8,983
Auditors remuneration	<u>4,800</u>	<u>3,600</u>

**11 Transactions with trustees and related parties.**

The trustees were not given any form of remuneration during the year in respect of their services (2023 - Nil). No expenses were reimbursed to the trustees as well (2023 - Nil).

**12 Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Salaries and wages	313,190	126,149
Pension costs	<u>3,659</u>	<u>2,222</u>
	<u>316,850</u>	<u>128,370</u>

No employee received emoluments of more than £60,000 in the year (2023-Nil)

The average monthly number of full time equivalent employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Average number of employees	<u>44</u>	<u>22</u>

**MASJID E TAUHEEDUL ISLAM**

England & Wales - Charity number 700817

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# Accounts

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**Charity registration number: 700817**

**Masjid E Tauheedul Islam**

**Trustees' Report and Audited Accounts**

**31 December 2023**

**Masjid E Tauheedul Islam**  
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**Masjid E Tauheedul Islam  
Trustees Annual Report  
for the year ended 31 December 2023**

The trustees present their report with the audited financial statements of the charity for the year ended 31 December 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity registration number: 700817**

**Principle office**

31 Birknell street  
Blackburn  
Lancashire  
BB1 7EY

**Trustees**

The following trustees served during the year:

Mr Faruk Ibrahim Bharucha  
Mr Yunus Bohra (Deceased Feb 2023)  
Mr Ali Mohamed Vika  
Mr Vali Ahmed (appointed on 01/09/23)  
Mr Inayat Ali (appointed on 01/09/23)  
Mr Dawood Patel (appointed on 01/09/23)

**Auditors**

Xaviers Accountants Limited  
Suite 3J, Recycling Lives Centre  
1a Essex Street  
Preston  
PR1 1QE

**Accountants**

M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

**Bankers**

Natwest Bank  
35 King William Street  
Blackburn  
Lancashire  
BB1 7DL

**Masjid E Tauheedul Islam  
Trustees' annual report  
for the year ended 31 December 2023**

**Charity registration number: 700817**

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

**OBJECTIVES AND ACTIVITIES**

The purpose of the charity as set out in its governing document is as follows:

- a) To Advance the Islamic religion amongst the residents of Blackburn and to teach the Islamic way of life by the faith and literature set out by the Scholars of the Islamic University of Deoband India in accordance with "Ahle -Sunnat- wal Jamaat.
- b) advance education including religious education by maintaining and managing a school for girls of the Islamic faith. The activities of the Girls School as stated in the Objectives clause are now vested in the Tauheedul Education Trust.

The main activities undertaken in relation to those purpose are as follows:

The Masjid provides prayer facilities for worshippers who visit the masjid with congregational prayers taking place five times a day.

The Masjid provides religious Islamic education to school age children in the evening under the guidance of the Imaams. Nika (marriage) ceremonies and full funeral services are also provided for the local Muslim population.

The Trustees have taken into account the Charity Commission's guidance on public benefit. The activities mentioned in this report helps achieve the charity's purpose for the public benefit.

1. The Masjid provides services for the benefit of its wider community.
2. The Masjid is open for worship for all Muslims.

**ACHEIVEMENTS AND PERFORMANCE**

The Charity carries out a wide range of activities in pursuance of its charitable aims: The mosque remains well frequented and regular programmes are held at weekends for all sections of the community. Friday prayers are preceded by lectures by the Imaams. Over the month of Ramadan lectures are held after Asar prayers and religious talks given by local and other invited scholars. Throughout the year educational programmes on the seerah of the prophet SAW are kept on a fortnightly basis which is well frequented by the general public. Weekend free courses on Islamic Law and Tafseer classes are held for the women of the area.

Repairs to the ablution area and toilets:

During the year major repairs were carried to the ablution area and the toilets in the basement area which improved the facilities available for the children attending religious education in the evenings.

**Masjid E Tauheedul Islam  
Trustees' annual report  
for the year ended 31 December 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Masjid E Tauheedul Islam (MTI) is registered as a Charity with The Charity Commission under charity no: 700817. It is governed by constitution dated 22nd May 1988.

As stated on page 1, MTI has 6 appointed trustees. However, one of the trustees (Mr Yunus Bohra) sadly passed away during the year in February 2023. The day to day management of the Masjid's affairs is the responsibility of the elected voluntary Executive Committee. Supporting the Executive Committee is a group of Sub Committees which manage the strategic direction of the Masjid's activities.

The trustees would like to express their sadness and condolences at the loss of one of the trustees, Yunus Bohra. The Trust and the whole community are very grateful for the services he provided and the time he contributed for the benefit of the trust, may the Almighty grant him Jannatul Firdaus.

The trustees held title deeds in some properties owned by MTI, at the date, the report was approved. The charity is in the process of transferring some of the properties held in the trustees names to the charity's name.

**Appointment of new Trustees**

The trustees are responsible for the appointment of new members of the Trust Board as per historical precedence since the formation of the Trust. Three new trustees were appointed by the board as per information on page 1.

The trustees have been given training and received the necessary guidance on the duties and responsibilities of the appointment.

**Volunteers**

Trustees- All trustees are volunteers and receive no remuneration. The executive committee members are also dedicated volunteers and committed to serve the community on a regular basis. There are approximately 30 volunteers who make a positive contribution to various aspects of the community life in the area. All volunteers working with children are trained and vetted through appropriate checks. Other volunteers bring their skills to areas of cleaning on a daily and weekly basis, repairs and maintenance, community support, management of events. The funeral team supports the bereaved in the community by taking over the funeral arrangements. We would like to thank all our volunteers by helping us deliver our activities and bring a diverse range of skills to achieve our objectives for preparing for the life in the Hereafter and supporting to improve life in this world.

**FINANCIAL REVIEW**

Funds available are sufficient to permit the charity to continue in operation in the medium to long term, together with the continued support from the donors. The day to day running of the Masjid is financially supported by voluntary contributions from members of the Masjid. The Masjid has other investment properties that are rented out to generate additional income

The reserves of the Masjid have been classified as invested in endowment funds and unrestricted reserves to serve Masjid e Tauheedul Islam and its immediate and wider community. The mosque building being Waqaf property is classified as permanent endowment and therefore under the restricted funds category. Other reserves are maintained at a level where cash flow is available for upkeep and maintenance of all assets of the charity and any future expansion requirements.

There are no uncertainties about the charity continuing as a going concern. The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

**Masjid E Tauheedul Islam  
Trustees' annual report  
for the year ended 31 December 2023**

**Statement of trustees' responsibilities in relation to the financial statements**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement of disclosure of information to auditor**

So far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant information and to establish that the charity's auditors are aware of that information.

Approved by the Trustees and signed on its behalf by:

Ali Mohmed Vika  
Trustee

Date: 01/08/2024

## **Masjid E Tauheedul Islam**

### **Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

**Year ended 31 December 2023**

#### **Opinion**

We have audited the financial statements of Masjid E Tauheedul Islam (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 ,and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

## **Masjid E Tauheedul Islam**

### **Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report .

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

## **Masjid E Tauheedul Islam**

### **Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

#### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **Masjid E Tauheedul Islam**

### **Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xaviers Accountants Limited (Statutory Auditor)  
Chartered Certified Accountants & statutory auditor  
Suite 3J  
Recycling Lives Centre  
1A Essex Street  
Preston  
PR1 1QE

Date: 01/08/2024

Xaviers Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**Masjid E Tauheedul Islam**  
**Statement of financial activities**  
**for the year ended 31 December 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income</b>	<b>3</b>				
<b>Income and endowments from:</b>					
Donations and legacies		197,709	-	197,709	235,867
Investments		65,468	-	65,468	59,139
Other		3,689	-	3,689	8,334
<b>Total</b>		<u>266,866</u>	<u>-</u>	<u>266,866</u>	<u>303,340</u>
<b>Expenditure</b>	<b>4</b>				
<b>Expenditure on:</b>					
Charitable activities		<u>(316,613)</u>	<u>-</u>	<u>(316,613)</u>	<u>(227,704)</u>
<b>Net gains on investments</b>	<b>6</b>	30,000		30,000	-
<b>Net income/(expenditure) for the year</b>		<u>(19,747)</u>	<u>-</u>	<u>(19,747)</u>	<u>75,636</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		2,408,825	3,338,863	5,747,688	5,672,051
Net income/(expenditure) for the year		(19,747)	-	(19,747)	75,636
<b>Total funds carried forward</b>		<u>2,389,078</u>	<u>3,338,863</u>	<u>5,727,941</u>	<u>5,747,687</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

**Masjid E Tauheedul Islam**  
**Balance Sheet**  
**At 31 December 2023**

	Notes			
	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Fixed assets</b>				
Tangible assets	5 764,118	3,338,863	4,102,981	4,111,964
Investments	6 1,430,000		1,430,000	1,400,000
	<u>2,194,118</u>	<u>3,338,863</u>	<u>5,532,981</u>	<u>5,511,964</u>
<b>Current assets</b>				
Cash at bank and in hand	232,556	-	232,556	258,003
	<u>232,556</u>	<u>-</u>	<u>232,556</u>	<u>258,003</u>
<b>Creditors: amounts falling due within one year</b>				
Trade creditors and accruals	7 (37,596)	-	(37,596)	(22,279)
<b>Net current assets</b>	<u>194,960</u>	<u>-</u>	<u>194,960</u>	<u>235,724</u>
<b>Net assets</b>	<u>2,389,078</u>	<u>3,338,863</u>	<u>5,727,941</u>	<u>5,747,688</u>
<b>Funds of the Charity</b>				
	9			
Unrestricted funds	1,901,508	-	1,901,508	1,951,254
Revaluation reserve	487,570	-	487,570	457,570
Endowment Waqaf funds	-	3,338,863	3,338,863	3,338,863
<b>Total funds</b>	<u>2,389,078</u>	<u>3,338,863</u>	<u>5,727,941</u>	<u>5,747,687</u>

Approved by the Board of Trustees and signed on its behalf by

Faruk Bharucha  
Trustee

Date: 01/08/2024

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 31 Birknell Street, Blackburn, Lancashire, BB1 7EY.

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

**1 Accounting policies**

***Change in basis of accounting or to previous accounts***

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Going concern**

There are no material uncertainties about the charity's ability to continue .

**2 Fund accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

Restricted funds are funds available for use subject to restrictions imposed by the donor or through terms of an appeal. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds - These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Income**

Recognition of income      Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Donations and legacies      Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional

Donated services and facilities      These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and

Volunteer help      The value of any volunteer help received is not included in the accounts.

Investment income      This is included in the financial statements when receivable.

Gains/(losses) on revaluation of investment assets      This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

## Expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

## Taxation

The charity is exempt from taxation on its charitable activities.

## Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and at historic cost. Fixed assets that are part of the masjid complex including the maddresa building are not depreciated as they are considered a perpetual endowment with a useful life of more than 50 years.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freeholding buildings	0%
Fittings and equipment	5% Straight line

The trustees are of the opinion that a depreciation charge for the Masjid buildings is not required as the buildings are maintained and the expenditure to maintain the buildings is reflected in the income and expenditure account. The buildings are also considered to have a useful life of more than 50 years, so any depreciation charge is considered immaterial.

## Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

## Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. Regular maintenance and inspection of the charity assets have not revealed any indicators that the assets were impaired.

## Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after

## Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
<b>Income</b>			
<b>Income and endowments from:</b>			
Donations and legacies	235,867	-	235,867
Investments	59,139	-	59,139
Other	8,334	-	8,334
<b>Total</b>	<u>303,340</u>	<u>-</u>	<u>303,340</u>
<b>Expenditure on:</b>			
Charitable activities	(227,704)	-	(227,704)
<b>Total</b>	<u>(227,704)</u>	<u>-</u>	<u>(227,704)</u>
<b>Net income/(expenditure) for the year</b>	<u>75,636</u>	<u>-</u>	<u>75,636</u>
<b>Net movement in funds</b>	<u>75,636</u>	<u>-</u>	<u>75,636</u>
<b>Reconciliation of funds</b>			
Total funds brought forward	2,333,188	3,338,863	5,672,051
<b>Total funds carried forward</b>	<u>2,408,824</u>	<u>3,338,863</u>	<u>5,747,687</u>

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

3 Analysis of income	Unrestricted funds £	Restricted income funds £	2023	2022
			Total funds £	Prior year £
<b>Donations and legacies</b>				
Donations	33,109	-	33,109	35,827
Member contributions	81,300	-	81,300	78,900
Madrassah income	83,300	-	83,300	121,140
<b>Total</b>	<b>197,709</b>	<b>-</b>	<b>197,709</b>	<b>235,867</b>
<b>Income from investments</b>				
Rental income	60,600	-	60,600	53,273
Solar electricity income	4,868	-	4,868	5,866
<b>Total</b>	<b>65,468</b>	<b>-</b>	<b>65,468</b>	<b>59,139</b>
<b>Other</b>				
Interest income	2,414	-	2,414	424
Other	1,275	-	1,275	7,910
<b>Total</b>	<b>3,689</b>	<b>-</b>	<b>3,689</b>	<b>8,334</b>
<b>Total income</b>	<b>266,866</b>	<b>-</b>	<b>266,866</b>	<b>303,340</b>

4 Analysis of expenditure	Unrestricted funds £	Restricted	2023 Total funds £	2022 Prior year £
		income funds £		
<b>Expenditure on charitable activities</b>				
Wages and PAYE	126,149	-	126,149	103,481
Employee pension	2,222	-	2,222	2,045
Casual wages	1,524	-	1,524	4,214
Examination expenses	11,008	-	11,008	10,382
Heat and light	50,173	-	50,173	29,074
Rates	4,560	-	4,560	3,477
Water charges	10,440	-	10,440	9,331
Cleaning and consumables	506	-	506	960
Insurance	1,791	-	1,791	511
Repairs and maintenance	78,708	-	78,708	26,488
Rental property repairs	1,578	-	1,578	14,015
Equipment expensed	1,144	-	1,144	1,085
Depreciation	8,983	-	8,983	8,983
Telephone and internet	1,406	-	1,406	1,839
Subscriptions and license	462	-	462	398
Stationery, postage and printing	3,417	-	3,417	4,952
Sundry expenses	747	-	747	750
Accountancy fees	1,640	-	1,640	800
Payroll fees	649	-	649	573
Legal and professional fees	5,342	-	5,342	1,105
Auditors remuneration	3,600	-	3,600	3,240
Interest disposal	565	-	565	-
<b>Total</b>	<b>316,613</b>	<b>-</b>	<b>316,613</b>	<b>227,703</b>
<b>Total expenditure</b>	<b>316,613</b>	<b>-</b>	<b>316,613</b>	<b>227,703</b>
<b>Net gains on investments</b>				
	Unrestricted funds £	<b>Total funds 2023 £</b>	Unrestricted funds £	Total funds 2022 £
Gains/(losses) on investment property	30,000	30,000	-	-

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**5 Land, buildings, equipment and fittings**

	Buildings £	Fittings and equipment £	Total £
<b>Cost</b>			
At 1 January 2023	4,046,194	179,653	4,225,847
At 31 December 2023	<u>4,046,194</u>	<u>179,653</u>	<u>4,225,847</u>
<b>Depreciation</b>			
At 1 January 2023	-	113,883	113,883
Charge for the year	-	8,983	8,983
At 31 December 2023	<u>-</u>	<u>122,866</u>	<u>122,866</u>
<b>Net book value</b>			
At 31 December 2023	<u>4,046,194</u>	<u>56,787</u>	<u>4,102,981</u>
At 1 January 2023	<u>4,046,194</u>	<u>65,770</u>	<u>4,111,964</u>

**6 Investments**

	Investment Property £
<b>Cost or revaluation</b>	
At 1 January 2023	1,400,000
Additions	-
Fair value movements	30,000
At 31 December 2023	<u>1,430,000</u>
<b>Impairment</b>	
<b>At 1 January 2023 and 31 December 2023</b>	-
<b>Carrying amount</b>	
<b>At 31 December 2023</b>	<u>1,430,000</u>
At 31 December 2022	<u>1,400,000</u>

All investments shown above are held at valuation.

The investment properties have been revalued by the trustees in the past. The valuation was arrived at by reference to market evidence of transaction prices for similar properties in its locations.

The historic cost of the investment properties was £942,430.

**7 Creditors**

	2023	2022
Analysis of creditors:		
	£	£
Trade creditors	4,196	1,897
Accruals	33,400	20,382
	<u>37,596</u>	<u>22,279</u>

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**8 Analysis of charitable funds**

	Balance b fwd At 1 January 2023	Income	Expenditure	Gains and losses	At 31 December 2023
	£	£	£	£	£
<b>Unrestricted funds:</b>					
General funds	1,951,254	266,866	(316,613)	-	1,901,507
Revaluation reserve	457,570	-	-	30,000	487,570
<b>Total funds</b>	<u>2,408,824</u>	<u>266,866</u>	<u>(316,613)</u>	<u>30,000</u>	<u>2,389,077</u>

	At 1 January 2022				At 31 December 2022
General funds	1,875,618	303,340	(227,704)	-	1,951,254
Revaluation reserve	457,570	-	-	-	457,570
<b>Total funds</b>	<u>2,333,188</u>	<u>303,340</u>	<u>(227,704)</u>	<u>-</u>	<u>2,408,824</u>

**Restricted funds:**

	Balance b fwd At 1 January 2023	Income	Expenditure	Gains and losses	At 31 December 2023
Endowment funds	<u>3,338,863</u>	-	-	-	<u>3,338,863</u>

	At 1 January 2022				At 31 December 2022
Endowment funds	<u>3,338,863</u>	-	-	-	<u>3,338,863</u>

**Purposes and restrictions in relation to the funds:**

**Revaluation reserves** - Represent the amount by which the investment properties exceed their historical cost

**Endowment funds** - Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed

**9 Analysis of net assets between funds :**

**Current year**

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Tangible fixed assets	764,118	3,338,863	4,102,981
Investments	1,430,000	-	1,430,000
Current assets	232,556	-	232,556
Creditors less than 1 year	(37,596)	-	(37,596)
<b>Net Assets</b>	<u>2,389,078</u>	<u>3,338,863</u>	<u>5,727,941</u>

**Prior year**

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Tangible fixed assets	773,101	3,338,863	4,111,964
Investments	1,400,000	-	1,400,000
Current assets	258,003	-	258,003
Creditors less than 1 year	(22,279)	-	(22,279)
<b>Net Assets</b>	<u>2,408,825</u>	<u>3,338,863</u>	<u>5,747,688</u>

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**10 Net income for the year**

	<b>2023</b>	<b>2022</b>
	£	£
This is stated after charging:		
Depreciation	8,983	8,983
Auditors remuneration	<u>3,600</u>	<u>3,240</u>

**11 Transactions with trustees and related parties.**

The trustees were not given any form of remuneration during the year in respect of their services (2022 - Nil). No expenses were reimbursed to the trustees as well (2022 - Nil).

**12 Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	<b>2022</b>
	£	£
Salaries and wages	126,149	103,480
Pension costs	<u>2,222</u>	<u>2,045</u>
	<u>128,370</u>	<u>105,525</u>

No employee received emoluments of more than £60,000 in the year (2022-Nil)

The average monthly number of full time equivalent employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of employees	<u>22</u>	<u>20</u>

**MASJID E TAUHEEDUL ISLAM**

England & Wales - Charity number 700817

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# Accounts

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**Charity registration number: 700817**

**Masjid E Tauheedul Islam**

**Trustees' Report and Audited Accounts**

**31 December 2022**

**Masjid E Tauheedul Islam**  
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**Masjid E Tauheedul Islam  
Trustees Annual Report  
for the year ended 31 December 2022**

The trustees present their report with the audited financial statements of the charity for the year ended 31 December 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity registration number: 700817**

**Principle office**

31 Birknell street  
Blackburn  
Lancashire  
BB1 7EY

**Trustees**

The following trustees served during the year:

Mr Faruk Ibrahim Bharucha  
Mr Yunus Bohra (Deceased Feb 2023)  
Mr Ali Mohamed Vika

**Auditors**

XAVIERS ACCOUNTANTS LIMITED  
Suite 3J, Recycling Lives Centre  
1a Essex Street  
Preston  
PR1 1QE

**Accountants**

M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

**Bankers**

Natwest Bank  
35 King William Street  
Blackburn  
Lancashire  
BB1 7DL

**Masjid E Tauheedul Islam  
Trustees' annual report  
for the year ended 31 December 2022**

**Charity registration number: 700817**

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

**OBJECTIVES AND ACTIVITIES**

The purpose of the charity as set out in its governing document is as follows:

- a) To Advance the Islamic religion amongst the residents of Blackburn and to teach the Islamic way of life by the faith and literature set out by the Scholars of the Islamic University of Deoband India in accordance with "Ahle -Sunnat- wal Jamaat
- b) advance education including religious education by maintaining and managing a school for girls of the Islamic faith. The activities of the Girls School as stated in the Objectives clause are now vested in the Tauheedul Education Trust.

The main activities undertaken in relation to those purpose are as follows:

The Masjid provides prayer facilities for worshippers who visit the masjid with congregational prayers taking place five times a day.

The Masjid provides religious Islamic education to school age children in the evening under the guidance of the Imaams. Nika (marriage) ceremonies and full funeral services are also provided for the local Muslim population.

The Trustees have taken into account the Charity Commission's guidance on public benefit. The activities mentioned in this report helps achieve the charity's purpose for the public benefit. 1. The Masjid provides services for the benefit of its wider community. 2. The Masjid is open for worship for all muslims

**ACHEIVEMENTS AND PERFORMANCE**

The Charity carries out a wide range of activities in pursuance of its charitable aims: The mosque remains well frequented and regular programmes are held at weekends for all sections of the community. Friday prayers are preceded by lectures by the Imaams. Over the month of Ramadan lectures are held after Asar prayers and religious talks given by local and other invited scholars. Throughout the year educational programmes on the seerah of the prophet SAW are kept on a fortnightly basis which is well frequented by the general public . Weekend free courses on Islamic Law and Tafseer classes are held for the women of the area.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Masjid E Tauheedul Islam (MTI) is registered as a Charity with The Charity Commission under charity no: 700817. It is governed by constitution dated 22nd May 1988 .

As stated on page 1, MTI has 3 appointed Trustees, however one the trustees (Mr Yunus Bohra) sadly passed away after the year end in February 2023. The day to day management of the Masjid's affairs is the responsibility of the elected voluntary Executive Committee. Supporting the Executive Committee is a group of Sub Committees which manage the strategic direction of the Masjid's activities. The trustees would like to express their sadness and condolences at the loss of one of the trustees, Yunus Bohra. The Trust and the whole community are very grateful for the services he provided and the time he contributed for the benefit of the trust, may the Almighty grant him Jannatul Firdaus.

The trustees held title deeds in some properties owned by MTI at the date the report was approved. The charity is in the process of transferring some of the properties held in the trustees names to the charity's name.

**Masjid E Tauheedul Islam**  
**Trustees' annual report**  
**for the year ended 31 December 2022**

**FINANCIAL REVIEW**

Funds available are sufficient to permit the charity to continue in operation in the medium to long term, together with the continued support from the donors. The day to day running of the Masjid is financially supported by voluntary contributions from members of the Masjid. The Masjid has other investment properties that are rented out to generate additional income

The reserves of the Masjid have been classified as invested in Endowment Funds and unrestricted reserves to serve Masjid e Tauheedul Islam and its immediate and wider community. The mosque building being Waqaf property is classified as permanent endowment and therefore under the restricted funds category. Other reserves are maintained at a level where cash flow is available for upkeep and maintenance of all assets of the charity and any future expansion requirements.

There are no uncertainties about the charity continuing as a going concern. The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

**Statement of trustees' responsibilities in relation to the financial statements**

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

The law applicable to charities requires the charity trustees to prepare financial statements which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the Charities SORP;
- \* make judgements and estimates that are reasonable and prudent; state whether applicable UK accounting standards have been followed,
- \* subject to any material departures disclosed and explained in the financial statements;
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement of disclosure of information to auditor**

So far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant information and to establish that the charity's auditors are aware of that information.

Approved by the Trustees and signed on its behalf by:

Ali Mohmed Vika  
Trustee

Date: 15/11/2023

## **Masjid E Tauheedul Islam**

### **Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

**Year ended 31 December 2022**

#### **Opinion**

We have audited the financial statements of Masjid E Tauheedul Islam (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 ,and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

## **Masjid E Tauheedul Islam**

### **Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

## **Masjid E Tauheedul Islam**

### **Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

#### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **Masjid E Tauheedul Islam**

### **Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xaviers Accountants Limited (Statutory Auditor)  
Chartered Certified Accountants & statutory auditor  
Suite 3J  
Recycling Lives Centre  
1A Essex Street  
Preston  
PR1 1QE

Date: 15/11/2023

Xaviers Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**Masjid E Tauheedul Islam**  
**Statement of financial activities**  
**for the year ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted income funds £	Total 2022 £	Total 2021 £
<b>Income</b>	<b>3</b>				
<b>Income and endowments from:</b>					
Donations and legacies		235,867	-	235,867	204,089
Investments		59,139	-	59,139	55,232
Other		8,334	-	8,334	1,342
<b>Total</b>		<u>303,340</u>	<u>-</u>	<u>303,340</u>	<u>260,663</u>
<b>Expenditure</b>	<b>4</b>				
<b>Expenditure on:</b>					
Charitable activities		227,703	-	227,703	165,717
<b>Net income/(expenditure) for the year</b>		<u>75,637</u>	<u>-</u>	<u>75,637</u>	<u>94,946</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,875,618	3,338,863	5,214,481	5,119,535
Net incoming resources for the year		75,637	-	75,637	94,946
Revaluation reserve		457,570	-	457,570	457,570
<b>Total funds carried forward</b>		<u>2,408,825</u>	<u>3,338,863</u>	<u>5,747,688</u>	<u>5,672,051</u>

**Masjid E Tauheedul Islam**  
**Balance Sheet**  
**At 31 December 2022**

	Notes	Total 2022 £	Total 2021 £
<b>Fixed assets</b>			
Tangible assets	5	4,111,964	3,990,122
Investments	6	1,400,000	1,400,000
		<u>5,511,964</u>	<u>5,390,122</u>
<b>Current assets</b>			
Cash at bank and in hand		258,003	298,680
		<u>258,003</u>	<u>298,680</u>
<b>Creditors: amounts falling due within one year</b>			
Trade creditors and accruals	7	22,279	16,751
		<u>235,724</u>	<u>281,929</u>
<b>Net current assets</b>		<u>235,724</u>	<u>281,929</u>
<b>Net assets</b>		<u><u>5,747,688</u></u>	<u><u>5,672,051</u></u>
<b>Funds of the Charity</b>			
Unrestricted funds	8	1,951,255	1,875,618
Revaluation reserve		457,570	457,570
Endowment Waqaf funds		3,338,863	3,338,863
<b>Total funds</b>		<u><u>5,747,688</u></u>	<u><u>5,672,051</u></u>

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Approved by the Board of Trustees and signed on its behalf by

Faruk Bharucha  
Trustee

Date: 15/11/2023

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**1 Accounting policies**

**Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**2 Fund accounting**

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

Restricted funds are funds available for use subject to restrictions imposed by the donor or through terms of an appeal. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds - These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the financial statements when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

## Expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

## Taxation

The charity is exempt from taxation on its charitable activities.

## Tangible fixed assets and depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freeholding buildings	0%
Fittings and equipment	5% Straight line

The trustees are of the opinion that a depreciation charge for the Masjid buildings is not required as the buildings are maintained and the expenditure to maintain the buildings is reflected in the income and expenditure account. The buildings are also considered to have a useful life of more than 50 years, so any depreciation charge is considered immaterial.

## Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

## Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

2 **Statement of Financial Activities - prior year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £
<b>Income</b>				
<b>Income and endowments from:</b>				
Donations and legacies	204,089	-	-	204,089
Investments	55,232	-	-	55,232
Other	1,342	-	-	1,342
<b>Total</b>	<u>260,663</u>	<u>-</u>	<u>-</u>	<u>260,663</u>
<b>Expenditure on:</b>				
Charitable activities	165,717	-	-	165,717
<b>Total</b>	<u>165,717</u>	<u>-</u>	<u>-</u>	<u>165,717</u>
<b>Net income/(expenditure) for the year</b>	<u>94,946</u>	<u>-</u>	<u>-</u>	<u>94,946</u>
<b>Net movement in funds</b>	<u>94,946</u>	<u>-</u>	<u>-</u>	<u>94,946</u>
<b>Reconciliation of funds</b>				
Total funds brought forward	2,238,242	-	3,338,863	5,577,105
<b>Total funds carried forward</b>	<u>2,333,188</u>	<u>-</u>	<u>3,338,863</u>	<u>5,672,051</u>

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

<b>3 Analysis of income</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>funds</b>	<b>income</b>	<b>Total funds</b>	<b>Prior year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>				
Donations	35,827	-	35,827	34,665
Member contributions	78,900	-	78,900	99,140
Parent contributions madrasah	121,140	-	121,140	70,284
<b>Total</b>	<u>235,867</u>	<u>-</u>	<u>235,867</u>	<u>204,089</u>
<b>Income from investments</b>				
Rental income	53,273	-	53,273	53,130
Solar electricity income	5,866	-	5,866	2,102
<b>Total</b>	<u>59,139</u>	<u>-</u>	<u>59,139</u>	<u>55,232</u>
<b>Other</b>				
Interest income	424	-	424	143
HMRC JRS grant	-	-	-	809
Other	7,910	-	7,910	390
<b>Total</b>	<u>8,334</u>	<u>-</u>	<u>8,334</u>	<u>1,342</u>
<b>Total income</b>	<u>303,340</u>	<u>-</u>	<u>303,340</u>	<u>260,663</u>

4 Analysis of expenditure	Unrestricted	Restricted	2022 Total funds	2021 Prior year
	funds	income funds		
	£	£	£	£
<b>Expenditure on charitable activities</b>				
Wages and paye	103,481	-	103,481	97,008
Employee pension	2,045	-	2,045	1,297
Casual wages	4,214	-	4,214	1,368
Examination expenses	10,382	-	10,382	1,027
Heat and light	29,074	-	29,074	25,352
Rates	3,477	-	3,477	2,853
Water charges	9,331	-	9,331	6,171
Cleaning and consumables	960	-	960	191
Insurance	511	-	511	536
Repairs and maintenance	26,488	-	26,488	7,223
Rental property repairs	14,015	-	14,015	-
Equipment expensed	1,085	-	1,085	2,028
Depreciation	8,983	-	8,983	8,983
Telephone and internet	1,839	-	1,839	1,787
Subscriptions and license	398	-	398	191
Stationery, postage and printing	4,952	-	4,952	4,621
Sundry expenses	750	-	750	144
Accountancy fees	800	-	800	950
Payroll fees	573	-	573	748
Legal and professional fees	1,105	-	1,105	-
Auditors remuneration	3,240	-	3,240	3,240
<b>Total</b>	<b>227,703</b>	<b>-</b>	<b>227,703</b>	<b>165,717</b>
<b>Total expenditure</b>	<b>227,703</b>	<b>-</b>	<b>227,703</b>	<b>165,717</b>

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**5 Land, buildings, equipment and fittings**

	Buildings £	Fittings and equipment £	Total £
<b>Cost</b>			
At 1 January 2022	3,915,369	179,653	4,095,022
Additions / Improvements	130,825	-	130,825
At 31 December 2022	<u>4,046,194</u>	<u>179,653</u>	<u>4,225,847</u>
<b>Depreciation</b>			
At 1 January 2022	-	104,900	104,900
Charge for the year	-	8,983	8,983
At 31 December 2022	<u>-</u>	<u>113,883</u>	<u>113,883</u>
<b>Net book value</b>			
At 31 December 2022	<u>4,046,194</u>	<u>65,770</u>	<u>4,111,964</u>
At 1 January 2021	<u>3,915,369</u>	<u>74,753</u>	<u>3,990,122</u>

**6 Investments**

	Investment Property £	Total £
<b>Cost or revaluation</b>		
At 1 January 2022	1,400,000	1,400,000
At 31 December 2022	<u>1,400,000</u>	<u>1,400,000</u>

The investment properties have been revalued by the trustees in the past. The valuation was arrived at by reference to market evidence of transaction prices for similar properties in its locations. The historic cost of the investment properties was £942,430.

**7 Creditors**

	2022	2021
Analysis of creditors:		
	£	£
Trade creditors	1,897	-
Accruals	20,382	16,751
	<u>22,279</u>	<u>16,751</u>

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**8 Movement in funds**

	Balance bfwd at at 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
<b>Restricted funds :</b>				
Endowment funds	3,338,863	-	-	3,338,863
<i>Total</i>	<u>3,338,863</u>	<u>-</u>	<u>-</u>	<u>3,338,863</u>
<b>Unrestricted funds:</b>				
General funds	1,875,618	303,340	227,703	1,951,255
<b>Revaluation reserve:</b>				
Revaluation fund	457,570	-	-	457,570
<b>Total funds</b>	<u>5,672,051</u>	<u>303,340</u>	<u>227,703</u>	<u>5,747,688</u>

Purposes and restrictions in relation to the funds:

**Revaluation reserves** - Represent the amount by which the investment properties exceed their historical cost

**Endowment funds** - Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed

**8 Analysis of fund assets and liabilities**

	Unrestricted funds	Restricted income funds	Endowment funds	Total 2022
	£	£	£	£
Tangible fixed assets	773,101	-	3,338,863	4,111,964
Investments	1,400,000	-	-	1,400,000
Current assets	258,003	-	-	258,003
Current liabilities	(22,279)	-	-	(22,279)
	<u>2,408,825</u>	<u>-</u>	<u>3,338,863</u>	<u>5,747,688</u>

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**9 Net income for the year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	8,983	8,983
Auditors remuneration	<u>3,240</u>	<u>3,240</u>

**10 Transactions with trustees and related parties.**

The trustees were not given any form of remuneration during the year in respect of their services (2021 - Nil). No expenses were reimbursed to the trustees as well (2021 - Nil).

**11 Staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries and wages	103,481	97,007
Pension costs	<u>2,045</u>	<u>1,297</u>
	<u>105,526</u>	<u>98,304</u>

No employee received emoluments of more than £60,000 in the year (2021-Nil)

The average monthly number of full time equivalent employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of employees	<u>20</u>	<u>24</u>

**MASJID E TAUHEEDUL ISLAM**

England & Wales - Charity number 700817

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# Accounts

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**MASJID E TAUHEEDUL ISLAM**

**Charity No. 700817**

**Trustees' Report and Audited Accounts**

**31 December 2021**

# MASJID E TAUHEEDUL ISLAM

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## **MASJID E TAUHEEDUL ISLAM**

### **Trustees Annual Report**

The trustees present their report with the audited financial statements of the charity for the year ended 31 December 2021.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Charity No. 700817**

##### **Principal Office**

31 Bicknell Street  
Blackburn  
Lancashire  
BB1 7EY

##### **Trustees**

The following trustees served during the year:

F.I. Bharucha  
Y.I. Bohra (Deceased Feb 2023)  
A.M. Vika

##### **Auditors**

XAVIERS ACCOUNTANTS LIMITED  
Suite 3J, Recycling Lives Centre  
1a Essex Street  
Preston  
  
PR1 1QE

##### **Bankers**

RBS(Natwest)  
35 KingWilliam street  
Blackburn  
Lancashire  
BB1 7DJ

#### **OBJECTIVES AND ACTIVITIES**

The purpose of the charity as set out in its governing document is as follows:

- a) To Advance the Islamic religion amongst the residents of Blackburn and to teach the Islamic way of life by the faith and literature set out by the Scholars of the Islamic University of Deoband India in accordance with "Ahle -Sunnat- wal Jamaat
- b) advance education including religious education by maintaining and managing a school for girls of the Islamic faith. The activities of the Girls School as stated in the Objectives clause are now vested in the Tauheedul Education Trust.

## **MASJID E TAUHEEDUL ISLAM**

### **Trustees Annual Report**

The main activities undertaken in relation to those purpose are as follows:

The Masjid provides prayer facilities for worshippers who visit the masjid with congregational prayers taking place five times a day.

Nika (marriage) ceremonies and full funeral services are provided for the local Muslim population.

The Trustees have taken into account the Charity Commission's guidance on public benefit. The activities mentioned in this report helps achieve the charity's purpose for the public benefit. 1. The Masjid provides services for the benefit of its wider community. 2. The Masjid is open for worship for all muslims

### **ACHIEVEMENTS AND PERFORMANCE**

The Charity carries out a wide range of activities in pursuance of its charitable aims: The mosque remains well frequented and regular programmes are held at weekends for all sections of the community. Friday prayers are preceded by lectures by the Imaams. Over the month of Ramadan lectures are held after Asar prayers and religious talks given by local and other invited scholars. Throughout the year educational programmes on the seerah of the prophet SAW are kept on a fortnightly basis which is well frequented by the general public . Weekend free courses on Islamic Law and Tafseer classes are held for the women of the area.

### **FINANCIAL REVIEW**

Funds available are sufficient to permit the charity to continue in operation in the medium to long term, together with the continued support from the donors. The day to day running of the Masjid is financially supported by voluntary contributions from members of the Masjid. The charity has also invested in properties which are rented out to generate additional income

The reserves of the Masjid have been classified as invested in Endowment Funds and unrestricted reserves to serve Masjid e Tauheedul Islam and its immediate and wider community. The mosque building being Waqaf property is classified as permanent endowment and therefore under the restricted funds category. Other reserves are maintained at a level where cash flow is available for upkeep and maintenance of all assets of the charity and any future expansion requirements.

There are no uncertainties about the charity continuing as a going concern The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

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

Masjid E Tauheedul Islam (MTI) is registered as a Charity with The Charity Commission under charity no: 700817. It is governed by constitution dated 22nd May 1988 .

As stated on page 1, MTI has 3 appointed Trustees, however one the trustees (Mr Yunus Bohra) sadly passed away after the year end in February 2023. The day to day management of the Masjid's affairs is the responsibility of the elected voluntary Executive Committee. Supporting the Executive Committee is a group of Sub Committees which manage the strategic direction of the Masjid's activities. The trustees would like to express their sadness and condolences at the loss of one of the trustees, Yunus Bohra. The Trust and the whole community are very grateful for the services he provided and the time he contributed for the benefit of the trust, may the Almighty grant him Jannatul Firdaus.

The trustees held title deeds in some properties owned by MTI at the date the report was approved. The charity is in the process of transferring some of the properties held in the trustees names to the charity's name.

## **MASJID E TAUHEEDUL ISLAM**

### **Trustees Annual Report**

#### **Statement of trustees' responsibilities in relation to the financial statements**

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

The law applicable to charities requires the charity trustees to prepare financial statements which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- \* select suitable accounting policies and then apply them consistently;
- \* observe the methods and principles in the Charities SORP;
- \* make judgements and estimates that are reasonable and prudent; state whether applicable UK accounting standards have been followed,
- \* subject to any material departures disclosed and explained in the financial statements;
- \* prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

#### **Statement of disclosure of information to auditor**

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware and each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant information and to establish that the company's auditors are aware of that information.

Signed on behalf of the charity's trustees

F.I. Bharucha

**Trustee**

**Date:** 24/10/2023

**Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

**Opinion**

We have audited the financial statements of MASJID E TAUHEEDUL ISLAM (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the Notes to the Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 ,and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

**Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Other matter**

The financial statements for Masjid E Tauheedul Islam for the year ended 31 December 2020 were not audited.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of noncompliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or noncompliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Independent Auditor's Report to the Trustees of Masjid E Tauheedul Islam**

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Xaviers Accountants Limited (Statutory Auditor)**

**Chartered Certified Accountants & statutory**

**auditor Suite 3J**

**Recycling Lives**

**Centre 1A Essex**

**Street Preston**

**PR1 1QE**

**Date:** 24/10/2023

Xaviers Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**MASJID E TAUHEEDUL ISLAM**  
**Statement of Financial Activities**  
**for the year ended 31 December 2021**

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	As restated Total funds 2020 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	3	204,089	-	204,089	146,942
Investments	4	55,232	-	55,232	48,017
Other	5	1,342	-	1,342	14,505
<b>Total</b>		<b>260,663</b>	<b>-</b>	<b>260,663</b>	<b>209,464</b>
<b>Expenditure on:</b>					
Other charitable activities	6	165,717	-	165,717	180,282
<b>Total</b>		<b>165,717</b>	<b>-</b>	<b>165,717</b>	<b>180,282</b>
Net gains on investments		-	-	-	-
<b>Net income</b>	7	<b>94,946</b>	<b>-</b>	<b>94,946</b>	<b>29,182</b>
Transfers between funds		-	-	-	-
<b>Net income before other gains/(losses)</b>		<b>94,946</b>	<b>-</b>	<b>94,946</b>	<b>29,182</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>94,946</b>	<b>-</b>	<b>94,946</b>	<b>29,182</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward (as Restated)		2,238,242	3,338,863	5,577,105	5,547,923
<b>Total funds carried forward</b>		<b><u>2,333,188</u></b>	<b><u>3,338,863</u></b>	<b><u>5,672,051</u></b>	<b><u>5,577,105</u></b>

**MASJID E TAUHEEDUL ISLAM****Balance Sheet**

at 31 December 2021

Charity No. 700817	2021	As restated
	£	2020
		£
<b>Fixed assets</b>		
Tangible assets	10 3,990,122	3,999,105
Investments	11 1,400,000	1,400,000
	<u>5,390,122</u>	<u>5,399,105</u>
<b>Current assets</b>		
Cash at bank and in hand	298,680	190,270
	<u>298,680</u>	<u>190,270</u>
<b>Creditors: Amount falling due within one year</b>	12 (16,751)	(12,270)
<b>Net current assets</b>	281,929	178,000
<b>Total assets less current liabilities</b>	<u>5,672,051</u>	<u>5,577,105</u>
<b>Net assets excluding pension asset or liability</b>	5,672,051	5,577,105
<b>Total net assets</b>	<u><u>5,672,051</u></u>	<u><u>5,577,105</u></u>
<b>The funds of the charity</b>		
<b>Restricted funds</b>	13	
Endowment funds	3,338,863	3,338,863
	<u>3,338,863</u>	<u>3,338,863</u>
<b>Unrestricted funds</b>	13	
General funds	1,875,618	1,780,672
	<u>1,875,618</u>	<u>2,238,242</u>
<b>Reserves</b>	13, 16	
Revaluation reserve	457,570	457,570
	<u>457,570</u>	<u>-</u>
<b>Total funds</b>	<u><u>5,672,051</u></u>	<u><u>5,577,105</u></u>

Approved by the trustees and signed on their behalf by:

**A.M. Vika**

Trustee

Date : 24/10/2023

**1 Accounting policies**

**Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with Statement of Recommended Practice:

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

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## MASJID E TAUHEEDUL ISLAM

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	0% As endowment assets
Fittings and equipment	5% Straight line

The trustees are of the opinion that a depreciation charge for the Masjid buildings is not required as the buildings are maintained and the expenditure to maintain the buildings is reflected in the income and expenditure account. The buildings are also considered to have a useful life of more than 50 years, so any depreciation charge is considered immaterial.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

## MASJID E TAUHEEDUL ISLAM

### Notes to the Accounts

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

### 2 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	As restated Total funds 2020 £
<b>Income and endowments from:</b>				
Donations and legacies	146,942	-	-	146,942
Investments	48,017	-	-	48,017
Other	2,979	11,526	-	14,505
<b>Total</b>	<b>197,938</b>	<b>11,526</b>	<b>-</b>	<b>209,464</b>
<b>Expenditure on:</b>				
Charitable activities	168,756	11,526	-	180,282
<b>Total</b>	<b>168,756</b>	<b>11,526</b>	<b>-</b>	<b>180,282</b>
<b>Net income</b>	<b>29,182</b>	<b>-</b>	<b>-</b>	<b>29,182</b>
<b>Net income before other gains/(losses)</b>	<b>29,182</b>	<b>-</b>	<b>-</b>	<b>29,182</b>
<b>Other gains and losses:</b>				
<b>Net movement in funds</b>	<b>29,182</b>	<b>-</b>	<b>-</b>	<b>29,182</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	2,209,060	-	3,338,863	5,547,923
<b>Total funds carried forward</b>	<b><u>2,238,242</u></b>	<b><u>-</u></b>	<b><u>3,338,863</u></b>	<b><u>5,577,105</u></b>

**MASJID E TAUHEEDUL ISLAM****Notes to the Accounts****3 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Member contributions	99,140	99,140	72,360
Donations	34,665	34,665	22,454
Parent contributions maddresah	70,284	70,284	52,128
	<u>204,089</u>	<u>204,089</u>	<u>146,942</u>

**4 Income from investments**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Rental income	53,130	53,130	46,515
Solar electricity income	2,102	2,102	1,502
	<u>55,232</u>	<u>55,232</u>	<u>48,017</u>

**5 Other income**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest received	143	143	142
Sundry income	390	390	2,837
HMRC JRS Grant	809	809	11,526
	<u>1,342</u>	<u>1,342</u>	<u>14,505</u>

**6 Other charitable activities expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	99,672	99,672	101,180
Premises costs	42,326	42,326	60,695
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	8,983	8,983	8,982
General administrative costs	9,797	9,797	7,668
Legal and professional costs	4,939	4,939	1,757
	<u>165,717</u>	<u>165,717</u>	<u>180,282</u>

**MASJID E TAUHEEDUL ISLAM****Notes to the Accounts****7 Net income for the year**

	<b>2021</b>	<b>2020</b>
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	8,983	8,982
Auditors' remuneration	3,240	-
Independent Examiner's fee	-	300

**8 Trustee remuneration and expenses**

The trustees were not given any form of remuneration during the year in respect of their services (2020 - Nil). No expenses were reimbursed to the trustees as well (2020 - Nil).

**9 Staff costs**

	<b>2021</b>	<b>2020</b>
Salaries and wages	97,007	96,668
Pension costs	1,297	1,240
	<u>98,304</u>	<u>97,908</u>

No employee received emoluments in excess of £60,000 in the year (2020 - Nil)

The average monthly number of full time equivalent employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Charitable activities	24	24
	<u>24</u>	<u>24</u>

**10 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Fittings and equipment</b>	<b>Total</b>
	£	£	£
<b>Cost or revaluation</b>			
At 1 January 2021	3,915,369	179,653	4,095,022
At 31 December 2021	<u>3,915,369</u>	<u>179,653</u>	<u>4,095,022</u>
<b>Depreciation and impairment</b>			
At 1 January 2021	-	95,917	95,917
Depreciation charge for the year	-	8,983	8,983
At 31 December 2021	<u>-</u>	<u>104,900</u>	<u>104,900</u>
<b>Net book values</b>			
At 31 December 2021	<u>3,915,369</u>	<u>74,753</u>	<u>3,990,122</u>
At 31 December 2020	<u>3,915,369</u>	<u>83,736</u>	<u>3,999,105</u>

**11 Investments**

	<b>Freehold Investment Property As restated £</b>	<b>Total £</b>
<b>Cost or revaluation</b>		
At 1 January 2021	1,400,000	1,400,000
At 31 December 2021	<u>1,400,000</u>	<u>1,400,000</u>
<b>Net book values</b>		
At 31 December 2021	<u>1,400,000</u>	<u>1,400,000</u>
At 31 December 2020	<u>1,400,000</u>	<u>1,400,000</u>

The investment properties have been valued by the trustees of the charity, who are not professionally qualified valuers, as at the balance sheet date on an open market basis. The valuation was arrived at by reference to market evidence of transaction prices for similar properties in its locations. The historic cost of the investment properties was £942,430 (2020: £942,430).

**12 Creditors:**

amounts falling due within one year

	<b>2021 £</b>	<b>2020 £</b>
Accruals	<u>16,751</u>	<u>12,270</u>
	<u>16,751</u>	<u>12,270</u>

13 Movement in funds

	At 1 January 2021 Restated	Incoming resources (including other gains/losses )	Resources expended	At 31 December 2021
	£	£	£	£
<b>Restricted funds:</b>				
<b>Endowment funds:</b>				
	3,338,863	-	-	3,338,863
<i>Total</i>	<u>3,338,863</u>	<u>-</u>	<u>-</u>	<u>3,338,863</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	1,780,672	260,663	(165,717)	1,875,618
<b>Revaluation Reserves:</b>				
Revaluation fund	457,570	-		457,570
<i>Total revaluation reserves</i>	<u>457,570</u>	<u>-</u>		<u>457,570</u>
<b>Total funds</b>	<u>5,577,105</u>	<u>260,663</u>	<u>(165,717)</u>	<u>5,672,051</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves Represent the amount by which investment properties exceed their historical cost.

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	651,259	3,338,863	3,990,122
Investments	1,400,000	-	1,400,000
Net current assets	281,929	-	281,929
	<u>2,333,188</u>	<u>3,338,863</u>	<u>5,672,051</u>

15 Reconciliation of net debt

	At 1 January 2021	Cash flows	At 31 December 2021
	£	£	£
Cash and cash equivalents	190,270	108,410	298,680
	<u>190,270</u>	<u>108,410</u>	<u>298,680</u>
Net debt	<u>190,270</u>	<u>108,410</u>	<u>298,680</u>

16 Commitments

*Pension commitments*

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
The pension cost charge to the charity amounted to:	<u>1,297</u>	<u>1,240</u>

**16 Prior period adjustment**

A prior period adjustment was made to reflect the increase in value to the investment properties held by the charity in the previous years. The cumulative effect of the investment properties increase is treated as a prior year adjustment for the valuation done by the Trustees as at 31.12.2020 as this increase was not reflected in the previous financial statements.

**17 Related party disclosures**

*Name of related party* Trustees

There were no related party transactions during the year.

**MASJID E TAUHEEDUL ISLAM****Statement of Cash flows**

for the year ended 31 December 2021

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income per Statement of Financial Activities</b>	94,946	29,183
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	8,983	8,982
Dividends, interest and rents from investments	(56,574)	(62,522)
Increase/(Decrease) in trade and other payables	4,481	(3,692)
<b>Net cash provided by/(used in) operating activities</b>	<u>51,836</u>	<u>(28,049)</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	56,574	62,522
<b>Net cash from investing activities</b>	<u>56,574</u>	<u>62,522</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	108,410	34,473
<b>Cash and cash equivalents at the beginning of the year</b>	190,270	303,674
<b>Cash and cash equivalents at the end of the year</b>	<u>298,680</u>	<u>338,147</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	298,680	190,270
	<u>298,680</u>	<u>190,270</u>

**MASJID E TAUHEEDUL ISLAM**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 December 2021**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income and endowments from:</b>				
Donations and legacies				
Member contributions	99,140	-	99,140	72,360
Donations	34,665	-	34,665	22,454
Parent contributions maddresah	70,284	-	70,284	52,128
	<u>204,089</u>	<u>-</u>	<u>204,089</u>	<u>146,942</u>
Investments				
Rental income	53,130	-	53,130	46,515
Solar electricity income	2,102	-	2,102	1,502
	<u>55,232</u>	<u>-</u>	<u>55,232</u>	<u>48,017</u>
Other				
Bank interest received	143	-	143	142
Sundry income	390	-	390	2,837
HMRC JRS Grant	809	-	809	11,526
	<u>1,342</u>	<u>-</u>	<u>1,342</u>	<u>14,505</u>
<b>Total income and endowments</b>	<b>260,663</b>	<b>-</b>	<b>260,663</b>	<b>209,464</b>
<b>Expenditure on:</b>				
Employee costs				
Salaries/wages	97,007	-	97,007	96,668
Pension costs	1,297	-	1,297	1,240
Staff training	1,368	-	1,368	3,272
	<u>99,672</u>	<u>-</u>	<u>99,672</u>	<u>101,180</u>
Premises costs				
Rates	9,024	-	9,024	9,190
Light, heat and power	25,352	-	25,352	26,131
Premises cleaning	191	-	191	5,271
Premises insurances	536	-	536	526
Premises repairs and maintenance	7,223	-	7,223	19,577
	<u>42,326</u>	<u>-</u>	<u>42,326</u>	<u>60,695</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fittings and equipment	-	-	-	-
Depreciation of	8,983	-	8,983	8,982
Bank charges	-	-	-	28
Equipment expensed	2,028	-	2,028	3,106
Stationery and printing	4,621	-	4,621	2,769
Subscriptions	191	-	191	934

**MASJID E TAUHEEDUL ISLAM****Detailed Statement of Financial Activities**

Sundry expenses	1,170	-	1,170	102
Telephone, fax and broadband	1,787	-	1,787	729
	<u>18,780</u>	<u>-</u>	<u>18,780</u>	<u>16,650</u>
Legal and professional costs				
Audit/Independent examination fees	3,240	-	3,240	300
Accountancy and bookkeeping	950	-	950	575
Other legal and professional costs	749	-	749	882
	<u>4,939</u>	<u>-</u>	<u>4,939</u>	<u>1,757</u>
<b>Total of expenditure of other costs</b>	<u>165,717</u>	<u>-</u>	<u>165,717</u>	<u>180,282</u>
<b>Total expenditure</b>	165,717	-	165,717	180,282
Net gains on investments	-	-	-	-
	<u>94,946</u>	<u>-</u>	<u>94,946</u>	<u>29,182</u>
<b>Net income</b>				
<b>Net income before other gains/(losses)</b>	94,946	-	94,946	29,182
Other Gains	-	-	-	-
	<u>94,946</u>	<u>-</u>	<u>94,946</u>	<u>29,182</u>
<b>Net movement in funds</b>				
	<u>94,946</u>	<u>-</u>	<u>94,946</u>	<u>29,182</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	2,238,242	3,338,863	5,577,105	5,547,923
<b>Total funds carried forward</b>	<u>2,333,188</u>	<u>3,338,863</u>	<u>5,672,051</u>	<u>5,577,105</u>

**MASJID E TAUHEEDUL ISLAM**

England & Wales - Charity number 700817

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# Accounts

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**Charity registration number: 700817**

**Masjid E Tauheedul Islam**

**Report and Accounts**

**31 December 2020**

**Masjid E Tauheedul Islam**  
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**Masjid E Tauheedul Islam**  
**Charity Information**  
**for the period ended 31 December 2020**

**Address**

31 Birknell street  
Blackburn  
Lancashire  
BB1 7JJ

**Charity registration number: 700817**

**Trustees**

Mr Faruk Ibrahim Bharucha  
Mr Yunus Bohra  
Mr Ali Mohamed Vika

**Appointed independent examiner**

M A Ibrahim (FCCA)

**Accountants**

M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

**Bankers**

Natwest Bank  
35 King William Street  
Blackburn  
Lancashire  
BB1 7DL

**Masjid E Tauheedul Islam  
Trustees' annual report  
for the period ended 31 December 2020**

**Charity registration number: 700817**

The Annual Report is fully SORP compliant and sets out how the trustees have met their obligations.

The Financial Statement is fully SORP compliant and includes the incoming resources and resources expended.

**Objectives and activities**

The purpose of the charity as set out in its governing document is as follows:

- a) To Advance the Islamic religion amongst the residents of Blackburn and to teach the Islamic way of life by the faith and literature set out by the Scholars of the Islamic University of Deoband India in accordance with "Ahle -Sunnat- wal Jamaat
- b) advance education including religious education by maintaining and managing a school for girls of the Islamic faith. The activities of the Girls School as stated in the Objectives clause are now vested in the Tauheedul Education Trust.

The main activities undertaken in relation to those purpose are as follows:

The Masjid provides prayer facilities for worshippers who visit the masjid with congregational prayers taking place five times a day. The Masjid provides religious Islamic education to school age children in the evening under the guidance of the Imaams. Nika (marriage) ceremonies and full funeral services are also provided for the local Muslim population.

In setting our objectives and planning our activities our Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

**Achievements performance and impact of Covid 19**

The Charity carries out a wide range of activities in pursuance of its charitable aims:

The Masjid was greatly impacted and restricted in its activities during the year due to covid lockdown restrictions. However, the Masjid still endeavoured to achieve as much as possible. Government guidelines were implemented, risk assessments carried out by newly appointed Covid-19 safety officers and volunteers. During the lockdown and the month of Ramadan volunteers visited and donated food parcels to members of all communities and faiths. Many members of our community lost their lives during the pandemic. May The Almighty grant them the highest place of Jannah in the Hereafter. Our heartfelt condolences to all those who lost loved ones.

**Structure, governance and management**

MTI is registered as a Charity with The Charity Commission under charity no: 700817

As stated on page 1 Masjid e Tauheedul Islam has three appointed Trustees. The day to day management of the Masjid's affairs is the responsibility of the elected voluntary Executive Committee. Supporting the Executive Committee is a group of Sub Committees which manage the strategic direction of the Masjid's activities.

**Reference and administrative details**

See preceding page under 'Charity Information'.

**Names of the charity trustees who manage the charity**

All trustees are named on the preceding page under 'Charity Information'.

**Masjid E Tauheedul Islam  
Trustees' annual report  
for the period ended 31 December 2020**

**Financial review and reserves policy**

Funds available are sufficient to permit the charity to continue in operation in the medium to long term, together with the continued support from the donors. The day to day running of the Masjid is financially supported by voluntary contributions from members of the Masjid. The Masjid has other investment properties that are rented out to generate additional income

The reserves of the Masjid have been classified as invested in Endowment Funds and unrestricted reserves to serve Masjid e Tauheedul Islam and its immediate and wider community. The mosque building being Waqaf property is classified as permanent endowment and therefore under the restricted funds category. Other reserves are maintained at a level where cash flow is available for upkeep and maintenance of all assets of the charity and any future expansion requirements.

There are no uncertainties about the charity continuing as a going concern. The Trustees actively review all major risks which the Charity faces and drawn up a risk assessment which is reviewed at every meeting. The Trustees are satisfied that all systems are in place and arrangements have been made to manage any risks identified.

**Statement of Trustee's responsibilities**

The Trustees are responsible for preparing the Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period in preparing these financial statements, the trustees are required to:-

- Select suitable accounting policies to be applied consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and,
- Prepare the financial statements on the going concern bases unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on its behalf by:

Ali Mohmed Vika  
Trustee

Date: 23/09/2021

## **Masjid E Tauheedul Islam**

### **Independent Examiner's Report to the Trustees of Masjid E Tauheedul Islam**

I report to the trustees on my examination of the accounts of Masjid E Tauheedul Islam (the Trust) for the period ended 31 December 2020.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

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

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

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

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

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

The appointed independent examiner of the trust:

M A Ibrahim (FCCA) for and on behalf of  
M.A.I (Accountants) Limited  
7 St Andrews Street  
Blackburn  
Lancashire  
BB1 8AE

Date: 23/09/2021

**Masjid E Tauheedul Islam**  
**Statement of financial activities**  
**for the period ended 31 December 2020**

	Notes	Unrestricted funds	Restricted/ Endowment funds	Total 2020	Total 2019
		£	£	£	£
<b>Income</b>	<b>3</b>				
<b>Income and endowments from:</b>					
Donations and legacies		94,814	-	94,814	114,629
Charitable activities		54,965	-	54,965	70,191
Investments		46,515	-	46,515	42,525
Other		1,644	11,526	13,170	3,010
<b>Total</b>		<u>197,938</u>	<u>11,526</u>	<u>209,464</u>	<u>230,355</u>
<b>Expenditure</b>	<b>4</b>				
<b>Expenditure on:</b>					
Charitable activities		168,756	11,526	180,282	227,654
<b>Net income/(expenditure) for the year</b>		<u>29,182</u>	<u>-</u>	<u>29,182</u>	<u>2,702</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,751,490	3,338,863	5,090,353	5,087,651
Net incoming resources for the year		29,182	-	29,182	2,702
Transfer between Funds		0		0	(0)
<b>Total funds carried forward</b>		<u>1,780,672</u>	<u>3,338,863</u>	<u>5,119,535</u>	<u>5,090,353</u>

**Masjid E Tauheedul Islam**  
**Balance Sheet**  
**At 31 December 2020**

	Notes	Unrestricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
<b>Fixed assets</b>					
Tangible assets	5	660,241	3,338,863	3,999,104	4,008,085
Investments		942,430		942,430	794,555
		<u>1,602,671</u>	<u>3,338,863</u>	<u>4,941,534</u>	<u>4,802,640</u>
<b>Current assets</b>					
Cash at bank and in hand		190,271	-	190,271	303,674
		<u>190,271</u>	<u>-</u>	<u>190,271</u>	<u>303,674</u>
<b>Creditors: amounts falling due within one year</b>					
Trade creditors and accruals	6	12,270	-	12,270	15,962
		<u>178,001</u>	<u>-</u>	<u>178,001</u>	<u>287,712</u>
<b>Net current assets</b>					
		<u>178,001</u>	<u>-</u>	<u>178,001</u>	<u>287,712</u>
<b>Net assets</b>		<u>1,780,672</u>	<u>3,338,863</u>	<u>5,119,535</u>	<u>5,090,353</u>
<b>Funds of the Charity</b>					
	7				
Unrestricted funds		1,780,672	-	1,780,672	1,751,490
Endowment Waqaf funds		-	3,338,863	3,338,863	3,338,863
<b>Total funds</b>		<u>1,780,672</u>	<u>3,338,863</u>	<u>5,119,535</u>	<u>5,090,353</u>

Approved by the Board of Trustees and signed on its behalf by

Faruk Bharucha  
Trustee

Date: 23/09/2021

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the period ended 31 December 2020**

**Basis of preparation**

**1 Basis of accounting**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 and charities SORP (FRS 102) effective 1 January 2019, published by the Charity Commission in England & Wales.

The charity is a public benefit entity.

**2 Accounting Policies**

***Income***

Income from charitable activities and voluntary donations are included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

***Expenditure***

Expenditure is included in the accounts on an accruals basis.

***Depreciation***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than endowment land and buildings, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fittings and equipment	5%
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***Investments***

Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

***Unrestricted funds***

Unrestricted funds are donations and other incoming resources receivable or generated for the charity without further specified purpose and are available as general funds.

***Restricted funds***

Restricted funds are funds subject to specific trusts, which may be declared by the donor(s) or with their authority (e.g. in a public appeal) or created through legal process, but still within the wider objects of the charity. Restricted funds may be restricted income funds, which are spent at the discretion of the trustees in furtherance of some particular aspect(s) of the objects of the charity, or they may be endowment funds, where the assets are required to be invested, or retained for actual use, rather than spent.

***Endowment funds***

Endowment Waqaf funds as applied to mosque property is a religious endowment. The properties under Waqaf endowment are dedicated to Allah SWT for public benefit on a perpetual basis. Restricted Fixed Waqaf funds cannot be gifted, granted or disposed.

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
for the period ended 31 December 2020

3 Analysis of income	Unrestricted	Restricted	2020	2019
	funds	income	Total funds	Prior year
	£	£	£	£
<b>Donations and legacies</b>				
Members contributions	72,360	-	72,360	84,590
Donations	22,454	-	22,454	30,039
<b>Total</b>	<b>94,814</b>	<b>-</b>	<b>94,814</b>	<b>114,629</b>
<b>Charitable activities</b>				
Parent contributions	52,128	-	52,128	68,510
Other	2,837	-	2,837	1,681
<b>Total</b>	<b>54,965</b>	<b>-</b>	<b>54,965</b>	<b>70,191</b>
<b>Income from investments</b>				
Rental income	46,515	-	46,515	42,525
<b>Total</b>	<b>46,515</b>	<b>-</b>	<b>46,515</b>	<b>42,525</b>
<b>Other</b>				
Interest income	142	-	142	196
Solar electricity income	1,502	-	1,502	2,814
HMRC JRS grant		11,526	11,526	-
<b>Total</b>	<b>1,644</b>	<b>11,526</b>	<b>13,170</b>	<b>3,010</b>
<b>Total income</b>	<b>197,938</b>	<b>11,526</b>	<b>209,464</b>	<b>230,355</b>

4 Analysis of expenditure	Unrestricted	Restricted	2020	2019
	funds	funds	Total funds	Prior year
	£	£	£	£
<b>Expenditure on charitable activities</b>				
Wages	85,142	11,526	96,668	91,977
Employee pension	1,240	-	1,240	755
Casual wages	3,272	-	3,272	2,631
Examination expenses	-	-	-	7,331
Heat and light- Masjid	17,224	-	17,224	23,496
Heat and light- Madrassah	8,907	-	8,907	13,297
Rates	3,174	-	3,174	2,953
Water charges	6,016	-	6,016	6,957
Cleaning and consumables	4,551	-	4,551	1,268
Bank charges	28	-	28	20
Insurance	526	-	526	694
Repairs and maintenance	19,577	-	19,577	57,481
Waste disposal cost	720	-	720	-
Equipment expensed	3,106	-	3,106	2,795
Depreciation	8,982	-	8,982	8,983
Exhibition costs	-	-	-	950
Telephone and internet	729	-	729	715
Subscriptions and license	934	-	934	1,272
Stationery, postage and printing	2,769	-	2,769	2,325
Sundry expenses	102	-	102	218
Accountancy fees	575	-	575	500
Payroll fees	882	-	882	736
Independent examiner's fee	300	-	300	300
<b>Total</b>	<b>168,756</b>	<b>11,526</b>	<b>180,282</b>	<b>227,654</b>
<b>Total expenditure</b>	<b>168,756</b>	<b>11,526</b>	<b>180,282</b>	<b>227,654</b>

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the period ended 31 December 2020**

**5 Land, buildings, equipment and fittings**

	Land and property £	Fittings and equipment £	Total £
<b>Cost</b>			
At 1 January 2020	3,915,369	179,653	4,095,021
At 31 December 2020	<u>3,915,369</u>	<u>179,653</u>	<u>4,095,021</u>
<b>Depreciation</b>			
At 1 January 2020	-	86,935	86,935
Charge for the year	-	8,982	8,982
At 31 December 2020	<u>-</u>	<u>95,917</u>	<u>95,917</u>
<b>Net book value</b>			
At 31 December 2020	<u>3,915,369</u>	<u>83,735</u>	<u>3,999,104</u>
At 31 December 2019	<u>3,915,369</u>	<u>92,717</u>	<u>4,008,086</u>

**5a Investments at Cost**

	Investment Properties £	Total £
At 1 January 2020	794,555	794,555
Additions / Improvements	<u>147,875</u>	<u>147,875</u>
At 31 December 2020	<u>942,430</u>	<u>942,430</u>

**6 Creditors**

	2021 £	2020 £
Analysis of creditors:		
Trade creditors	11,470	15,362
Accruals	<u>800</u>	<u>600</u>
	<u>12,270</u>	<u>15,962</u>

**7 Analysis of fund assets and liabilities**

	Unrestricted funds £	Endowment funds £	Total 2020 £
Tangible fixed assets	1,602,671	3,338,863	4,941,534
Current assets	190,271	-	190,271
Current liabilities	<u>(12,270)</u>	<u>-</u>	<u>(12,270)</u>
	<u>1,780,672</u>	<u>3,338,863</u>	<u>5,119,535</u>

**Masjid E Tauheedul Islam**  
**Notes to the Accounts**  
**for the period ended 31 December 2020**

**8 Details of certain items of expenditure**

	2021	2020
	£	£
Independent examiner's fees	<u>300</u>	<u>300</u>

**9 Transactions with trustees and related parties**

There were no benefits, expenses or remuneration paid to the Trustees or persons connected to them.

**10 Employees**

	2020	2019
	Number	Number
Average number of employees	<u>24</u>	<u>25</u>

No employee received emoluments in excess of £60,000