

# RAZA JAMIA MOSQUE AND ISLAMIC CENTRE

England & Wales · Charity number 702991

## Details

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<b>Other names</b>	LINK COMMUNITY CENTRE, PORTLAND COMMUNITY CENTRE, RAZA ISLAMIC CENTRE, RAZA JAMIA MASJID, RAZA MASJID, Raza Education Centre, Raza Youth Hub
<b>Status</b>	Registered
<b>Legal form</b>	Other
<b>Registered</b>	1990-06-07
<b>Register</b>	<a href="#">View on the Charity Commission register</a>

## Contact

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<b>Address</b>	13 Grimshaw Street Accrington Lancashire BB5 0AZ
<b>Phone</b>	01254233740
<b>Email</b>	<a href="mailto:razajamiamasjid@hotmail.com">razajamiamasjid@hotmail.com</a>
<b>Website</b>	<a href="http://www.razajamiamasjid.org">www.razajamiamasjid.org</a>

## Activities

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**Objects:** A) THE ADVANCEMENT OF THE ISLAMIC RELIGION IN ACCORDANCE WITH THE SUNNI-HANFI-BRILIRI SCHOOL OF THOUGHT B) THE ADVANCEMENT OF THE EDUCATION OF MUSLIM CHILDREN AND ADULTS. C) TO PROMOTE THROUGHOUT THE COMMUNITY IN THE BENEFICIAL AREA KNOWLEDGE AND UNDERSTANDING OF THE BELIEFS AND INSTITUTIONS OF ISLAM.

**Activities:** Teaching Islam

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** ACCRINGTON
- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£64,088	£76,060	-	-
2023-12-31	£55,402	£64,700	-	-
2022-12-31	£73,278	£61,754	-	-
2021-12-31	£93,471	£83,588	-	-
2020-12-31	£77,621	£64,554	-	-

## Trustees

Name	Role	Appointed
ASHFAQ HUSSAIN	Chair	2018-05-13
ABDUL QAYOOM		2018-05-13
MOHAMMED AKRAM		
MOHAMMED YAQUB		
WAHEED AHMED		2024-11-13

**RAZA JAMIA MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 702991

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# Accounts

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# Trustees' Annual Report for the period

	Period start date				Period end date		
<b>From</b>	01	January	2024	<b>To</b>	31	December	2024

**Charity name** Raza Jamia Mosque & Islamic Centre

**Registered charity number (if any)** 702991

**Charity's principal address**

13 Grimshaw Street	
Accrington	
Lancashire	
<b>Postcode</b>	BB5 0AZ

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ashfaq Hussain	Chairman		
2	Abdul Qayum	Vice Chair		
3	Waheed Ahmed	Secretary		
4	Mohammed Akram	Treasury		
5	Mohammed Yaqub	Joint Treasury		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year

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

Type of adviser	Name	Address

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

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**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document  
(eg. trust deed, constitution)

Constitution

How the charity is constituted  
(eg. trust, association, company)

Trustee selection methods  
(eg. appointed by, elected by)

The trustees are elected by a committee at a special meeting  
A special meeting may be called to take place immediately after or before a general meeting.

In selecting persons to be appointed as trustees, the trustees shall take into account the benefits of appointing a person who is able by virtue of his personal or professional qualifications to make a contribution to the objects or the managements of the Charity.

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The additional governance within the charity are

- \* Policies and Procedure to support the actions and decisions and the actions of the Mosque. The support the running of the day to day of the Mosque including managing the Mosque's internal affairs.

## Section C

## Objectives and activities

**Summary of the objects of the charity set out in its governing document**

The advancement of the Islamic religion in accordance with the Sunni-Hanfi- Brailivi Sufi school of thought. The advancement of the education of Muslim children and adults.

To promote throughout the community in the beneficial area, knowledge and understanding of the beliefs and institutions of Islam.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefits to those who worship at the mosque and the wider community of Accrington.

congregational prayers juma prayer and other Prayers like funeral and Eid prayers including Nikah and Funeral facilities,

To hold monthly Islamic events Ghiarween and annual Milad events

Main Objective of Charity is to spread the knowledge of Deen Islam and to provide sufficient education to Muslim and wider community and promote harmony peace and cohesion among communities.

### **Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- Policy on grantmaking;
- Policy programme related investment;
- Contribution made by volunteers.

The contributions made by the volunteers are the following:

- \* The day-to-day running of the Masjid.
- \* The maintenance and Cleaning of the Masjid
- \* To create leaflet and poster to promote local events and talks.
- \* To maintain Masjid social media pages e.g. Facebook, Instagram.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

Raza Jamia Mosque and Islamic Centre have throughout the year helped the advancement in Islamic knowledge for youths and adults in the local area and helped anybody wishing to learn about Islam.

We have also provided resources to the community through books, computers and general one to one advice. Throughout the year we have also raised funds for various charitable needs throughout the Muslim world.

During the year the trustees and mosque committee have had a number of meetings to ensure that adequate financial controls are being followed by all members involved on a daily basis, with adequate procedures and rules.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

The free reserves are held to secure the long-term financial security of the charity.

The trustees consider that this level of reserves is required to enable the charity to fulfil its obligations and commitments.

### Details of any funds materially in deficit

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal for Raza Jamia Masjid & Islamic Centre is the following:

- \* Student fees – Paid on Monthly basis
- \* Annual membership donation
  
- \* Community donations
- \* Local business donations
- \* Friday donations


**Section F****Other optional information**

The Charity is now evolved and more focusing in the education side.

**Section G****Declaration**

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Waheed Ahmed	
<b>Position (eg Secretary, Chair, etc)</b>	Trustee	
<b>Date</b>	11 <sup>th</sup> August 2025	

Charity registration number: 702991

# Raza Jamia Mosque & Islamic Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2024

Oscar Ip & Co Chartered Accountants  
23 Argyle Street  
Liverpool  
Merseyside  
L1 5BL

AYA Accountants  
82 Blackburn Road  
Accrington  
Lancashire  
BB5 1LL

# **Raza Jamia Mosque & Islamic Centre**

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## **Raza Jamia Mosque & Islamic Centre**

### **Reference and Administrative Details**

#### **Chairman**

Mr Ashfaq Hussain

#### **Trustees**

Mr Mohammed Akram

Mr Mohammed Yaqub

Mr Ashfaq Hussain

Mr Abdul Qayoom

#### **Secretary**

Mr Waheed Ahmed

#### **Charity Registration Number**

702991

#### **Principal Office**

13 Grimshaw Street  
Accrington  
Lancashire  
BB5 0AZ

#### **Independent Examiner**

Oscar Ip & Co Chartered Accountants  
23 Argyle Street  
Liverpool  
Merseyside  
L1 5BL

#### **Accountants**

AYA Accountants  
82 Blackburn Road  
Accrington  
Lancashire  
BB5 1LL

#### **Bankers**

Lloyds Bank  
Church Street  
Blackburn  
Lancashire  
BB2 1JQ

## **Raza Jamia Mosque & Islamic Centre**

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

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


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

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

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

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

Approved by the trustees of the charity on 31 May 2025 and signed on its behalf by:



.....  
Mr Waheed Ahmed  
Secretary and Trustee

## **Raza Jamia Mosque & Islamic Centre**

### **Independent Examiner's Report to the trustees of Raza Jamia Mosque & Islamic Centre**

I report to the trustees on my examination of the accounts of Raza Jamia Mosque & Islamic Centre for the year ended 31 December 2024.

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

As the charity trustees of Raza Jamia Mosque & Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Mosque & Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

*Oscar Ip*

.....  
Oscar Ip

23 Argyle Street  
Liverpool  
Merseyside  
L1 5BL

31 May 2025

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies		37,428	-	37,428
Charitable activities		24,780	-	24,780
Other income		1,880	-	1,880
Total income		<u>64,088</u>	-	<u>64,088</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(75,160)</u>	(900)	<u>(76,060)</u>
Total expenditure		<u>(75,160)</u>	(900)	<u>(76,060)</u>
Net expenditure		<u>(11,072)</u>	(900)	<u>(11,972)</u>
Net movement in funds		(11,072)	(900)	(11,972)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>462,289</u>	10,036	<u>472,325</u>
Total funds carried forward	11	<u>451,217</u>	9,136	<u>460,353</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies		23,167	2,547	25,714
Charitable activities		29,548	-	29,548
Other income		140	-	140
Total income		<u>52,855</u>	2,547	<u>55,402</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(62,153)</u>	(2,547)	<u>(64,700)</u>
Total expenditure		<u>(62,153)</u>	(2,547)	<u>(64,700)</u>
Net expenditure		<u>(9,298)</u>	-	<u>(9,298)</u>
Net movement in funds		(9,298)	-	(9,298)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>471,587</u>	10,036	<u>481,623</u>
Total funds carried forward	11	<u>462,289</u>	10,036	<u>472,325</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 11.

## Raza Jamia Mosque & Islamic Centre

(Registration number: 702991)  
Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	7	424,776	425,470
<b>Current assets</b>			
Stocks	8	190	165
Cash at bank and in hand	9	37,899	49,638
		<u>38,089</u>	<u>49,803</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(2,512)</u>	<u>(2,948)</u>
<b>Net current assets</b>		<u>35,577</u>	<u>46,855</u>
<b>Net assets</b>		<u>460,353</u>	<u>472,325</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		9,136	10,036
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>451,217</u>	<u>462,289</u>
<b>Total funds</b>	11	<u>460,353</u>	<u>472,325</u>

The financial statements on pages 4 to 13 were approved by the trustees, and authorised for issue on 31 May 2025 and signed on their behalf by:



Mr Waheed Ahmed  
Trustee

# Raza Jamia Mosque & Islamic Centre

## Notes to the Financial Statements for the Year Ended 31 December 2024

### 1 Accounting policies

#### Statement of compliance

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

#### Basis of preparation

Raza Jamia Mosque & Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Going concern

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

#### Income and endowments

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

#### *Donations and legacies*

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

#### Expenditure

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

#### Governance costs

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

#### Taxation

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

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

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

Asset class	Depreciation method and rate
Fixture and Fittings	20% reducing balance
Office Equipment	20% reducing balance

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Cash and cash equivalents

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

#### Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Donations and legacies;			
Donations from individuals	1,930	-	1,930
Legacies	15,996	-	15,996
Gift aid reclaimed	420	-	420
Regular giving and capital donations	19,082	-	19,082
<b>Total for 2024</b>	37,428	-	37,428
<b>Total for 2023</b>	23,167	2,547	25,714

#### 3 Other income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Rental income	1,880	1,880
<b>Total for 2024</b>	1,880	1,880
<b>Total for 2023</b>	140	140

#### 4 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Governance costs		75,160	900	76,060
<b>Total for 2023</b>		62,153	2,547	64,700

**Total  
expenditure  
£**

#### 5 Staff costs

The aggregate payroll costs were as follows:

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	36,101	40,287
Pension costs	437	437
	<u>36,538</u>	<u>40,724</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Average number of employees	<u>6</u>	<u>7</u>

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

#### **6 Taxation**

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

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 7 Tangible fixed assets

	<b>Land and buildings £</b>	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2024	422,000	31,824	453,824
At 31 December 2024	422,000	31,824	453,824
<b>Depreciation</b>			
At 1 January 2024	-	28,354	28,354
Charge for the year	-	694	694
At 31 December 2024	-	29,048	29,048
<b>Net book value</b>			
At 31 December 2024	422,000	2,776	424,776
At 31 December 2023	422,000	3,470	425,470

#### 8 Stock

	<b>2024 £</b>	<b>2023 £</b>
Stocks	190	165

#### 9 Cash and cash equivalents

	<b>2024 £</b>	<b>2023 £</b>
Cash on hand	243	643
Cash at bank	37,656	48,995
	37,899	49,638

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

	<b>2024 £</b>	<b>2023 £</b>
Other taxation and social security	630	905
Accruals	1,880	2,044
	2,510	2,949

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 11 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
General	462,289	64,088	(75,160)	451,217
<b>Restricted funds</b>	10,036	-	(900)	9,136
<b>Total funds</b>	472,325	64,088	(76,060)	460,353
	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General	471,587	52,855	(62,153)	462,289
<b>Restricted funds</b>	10,036	2,547	(2,547)	10,036
<b>Total funds</b>	481,623	55,402	(64,700)	472,325

#### 12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	424,776	-	424,776
Current assets	31,928	6,161	38,089
Current liabilities	(2,512)	-	(2,512)
<b>Total net assets</b>	454,192	6,161	460,353
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	425,470	-	425,470
Current assets	43,642	6,161	49,803
Current liabilities	(2,948)	-	(2,948)
<b>Total net assets</b>	466,164	6,161	472,325

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

#### 13 Analysis of net funds

	<b>At 1 January 2024 £</b>	<b>At 31 December 2024 £</b>	
Cash at bank and in hand	49,638	49,638	
Net debt	49,638	49,638	
	<b>At 1 January 2023 £</b>	<b>Financing cash flows £</b>	<b>At 31 December 2023 £</b>
Cash at bank and in hand	58,521	(8,882)	49,639
Net debt	58,521	(8,882)	49,639

#### 14 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Staff costs			
Wages and salaries	36,101	-	36,101
Pension costs	437	-	437
Independent examiner fees			
Examination of the financial statements	1,400	-	1,400
Other governance costs	37,222	900	38,122
<b>Total for 2024</b>	75,160	900	76,060
<b>Total for 2023</b>	62,153	2,547	64,700

#### 15 Independent examiner's remuneration

	<b>2024 £</b>	<b>2023 £</b>
Examination of the financial statements	1,400	1,880

#### 16 Income from charitable activities

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Unrestricted funds General £	Total funds £
Islamic Books Income	419	419
Student Fees	24,361	24,361
<b>Total for 2024</b>	<u>24,780</u>	<u>24,780</u>
<b>Total for 2023</b>	<u>29,548</u>	<u>29,548</u>

#### 17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Year Ended 31 December 2024

	<b>Total Unrestricted Funds 2024 £</b>	<b>Total Unrestricted Funds 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	37,428	23,167
Charitable activities	24,780	29,548
Other income	1,880	140
Total income	<u>64,088</u>	<u>52,855</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(75,160)</u>	<u>(62,153)</u>
Total expenditure	<u>(75,160)</u>	<u>(62,153)</u>
Net expenditure	<u>(11,072)</u>	<u>(9,298)</u>
Net movement in funds	(11,072)	(9,298)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>462,289</u>	<u>471,587</u>
Total funds carried forward	<u>451,217</u>	<u>462,289</u>

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Year Ended 31 December 2024 (continued)

	<b>Total Restricted Funds 2024 £</b>	<b>Total Restricted Funds 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	-	2,547
	-	2,547
Total income	-	2,547
<b>Expenditure on:</b>		
Charitable activities	(900)	(2,547)
	(900)	(2,547)
Total expenditure	(900)	(2,547)
Net expenditure	(900)	-
Net movement in funds	(900)	-
<b>Reconciliation of funds</b>		
Total funds brought forward	10,036	10,036
	9,136	10,036
Total funds carried forward	9,136	10,036

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	37,428	25,714
Charitable activities (analysed below)	24,780	29,548
Other income (analysed below)	1,880	140
Total income	<u>64,088</u>	<u>55,402</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(76,060)</u>	<u>(64,700)</u>
Total expenditure	<u>(76,060)</u>	<u>(64,700)</u>
Net expenditure	<u>(11,972)</u>	<u>(9,298)</u>
Net movement in funds	(11,972)	(9,298)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>472,325</u>	<u>481,623</u>
Total funds carried forward	<u>460,353</u>	<u>472,325</u>

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
General Donations	-	2,547
General Donations	1,165	-
Funeral Donations	16,742	7,407
General Donations	765	-
Jummah Collection	15,996	12,710
Gift Aid tax reclaimed	420	-
Annual Membership	2,340	3,050
	37,428	25,714
<i>Charitable activities</i>		
Islamic Books Income	419	269
Nikkah/Wedding Income	-	300
Student Fees	24,361	28,979
	24,780	29,548
<i>Other income</i>		
Portland St Community Centre Rent	1,880	140
	1,880	140
<i>Charitable activities</i>		
Wages and salaries	(36,101)	(40,072)
Staff NIC (Employers)	-	(215)
Staff pensions	(437)	(437)
Rent and rates	(1,961)	(3,226)
Rates	(2,190)	-
Light, heat and power	(17,081)	(6,680)
Insurance	(4,059)	(7,200)
Repairs and maintenance	(10,574)	(600)
Islamic Books and Radio	(41)	(900)
Licences and Subscriptions	(75)	(75)
Sundry expenses	(67)	-
Accountancy fees	(1,400)	(1,400)
The audit of the charity's annual accounts	-	(480)
Legal and professional fees	(480)	-
Depreciation of fixtures and fittings	(525)	(657)
Depreciation of office equipment	(169)	(211)
Charitable donations	(900)	(2,547)
	(76,060)	(64,700)

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

## Raza Jamia Mosque & Islamic Centre

### Independent Examiner's Report to the trustees of Raza Jamia Mosque & Islamic Centre

I report to the trustees on my examination of the accounts of Raza Jamia Mosque & Islamic Centre for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the charity trustees of Raza Jamia Mosque & Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

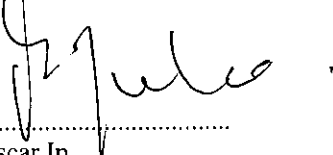
I report in respect of my examination of the Raza Jamia Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Mosque & Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....  
Oscar Ip

23 Argyle Street  
Liverpool  
Merseyside  
L1 5BL

31 May 2025

**RAZA JAMIA MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 702991

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# Accounts

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<b>Trustees' Annual Report for the period</b>						
		Period start date			Period end date	
<b>From</b>	01	January	2023	<b>To</b>	31	December 2023

**Charity name** Raza Jamia Mosque & Islamic Centre

**Registered charity number (if any)** 702991

**Charity's principal address** 13 Grimshaw Street  
Accrington  
Lancashire  
**Postcode** BB5 0AZ

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ashfaq Hussain	Chairman		
2	Abdul Qayum	Vice Chair		
3	Waheed Ahmed	Secretary		
4	Mohammed Akram	Treasury		
5	Mohammed Yaqub	Joint Treasury		
6				
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**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year

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

Type of adviser	Name	Address

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

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

<b>Type of governing document</b> (eg. trust deed, constitution)	Constitution
<b>How the charity is constituted</b> (eg. trust, association, company)	
<b>Trustee selection methods</b> (eg. appointed by, elected by)	<p>The trustees are elected by a committee at a special meeting A special meeting may be called to take place immediately after or before a general meeting.</p> <p>In selecting persons to be appointed as trustees, the trustees shall take into account the benefits of appointing a person who is able by virtue of his personal or professional qualifications to make a contribution to the objects or the managements of the Charity.</p>

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The additional governance within the charity are

- \* Policies and Procedure to support the actions and decisions and the actions of the Mosque. The support the running of the day to day of the Mosque including managing the Mosque's internal affairs.

## Section C

## Objectives and activities

**Summary of the objects of the charity set out in its governing document**

The advancement of the Islamic religion in accordance with the Sunni-Hanfi- Brailivi Sufi school of thought. The advancement of the education of Muslim children and adults.

To promote throughout the community in the beneficial area, knowledge and understanding of the beliefs and institutions of Islam.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefits to those who worship at the mosque and the wider community of Accrington.

congregational prayers juma prayer and other Prayers like funeral and Eid prayers including Nikah and Funeral facilities,

To hold monthly Islamic events Ghiarween and annual Milad events

Main Objective of Charity is to spread the knowledge of Deen Islam and to provide sufficient education to Muslim and wider community and promote harmony peace and cohesion among communities.

**Additional details of objectives and activities (Optional information)**

The contributions made by the volunteers are the following:

- \* The day-to-day running of the Masjid.
- \* The maintenance and Cleaning of the Masjid
- \* To create leaflet and poster to promote local events and talks.
- \* To maintain Masjid social media pages e.g. Facebook, Instagram.

You **may choose** to include further statements, where relevant, about:

- Policy on grantmaking;
- Policy programme related investment;
- Contribution made by volunteers.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

Raza Jamia Mosque and Islamic Centre have throughout the year helped the advancement in Islamic knowledge for youths and adults in the local area and helped anybody wishing to learn about Islam.

We have also provided resources to the community through books, computers and general one to one advice. Throughout the year we have also raised funds for various charitable needs throughout the Muslim world.

During the year the trustees and mosque committee have had a number of meetings to ensure that adequate financial controls are being followed by all members involved on a daily basis, with adequate procedures and rules.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

The free reserves are held to secure the long-term financial security of the charity.

The trustees consider that this level of reserves is required to enable the charity to fulfil its obligations and commitments.

### Details of any funds materially in deficit

### Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal for Raza Jamia Masjid & Islamic Centre is the following:

- \* Student fees – Paid on Monthly basis
- \* Annual membership donation
  
- \* Community donations
- \* Local business donations
- \* Friday donations

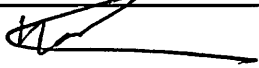
**Section F Other optional information**

The Charity is now evolved and more focusing in the education side.

**Section G Declaration**

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Waheed Ahmed	
<b>Position (eg Secretary, Chair, etc)</b>	Trustee	
<b>Date</b>	10 June 2024	

## **Raza Jamia Mosque & Islamic Centre**

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

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


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

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

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

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

Approved by the trustees of the charity on 29 February 2024 and signed on its behalf by:



.....  
Mr Waheed Ahmed  
Secretary and Trustee

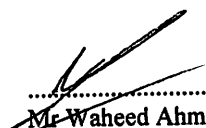
## Raza Jamia Mosque & Islamic Centre

(Registration number: 702991)

### Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	7	425,470	426,337
<b>Current assets</b>			
Stocks	8	165	205
Cash at bank and in hand	9	<u>49,638</u>	<u>58,521</u>
		49,803	58,726
<b>Creditors: Amounts falling due within one year</b>	10	<u>(2,948)</u>	<u>(3,440)</u>
<b>Net current assets</b>		<u>46,855</u>	<u>55,286</u>
<b>Net assets</b>		<u>472,325</u>	<u>481,623</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		10,036	10,036
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>462,289</u>	<u>471,587</u>
<b>Total funds</b>	11	<u>472,325</u>	<u>481,623</u>

The financial statements on pages 4 to 13 were approved by the trustees, and authorised for issue on 29 February 2024 and signed on their behalf by:

  
.....  
Mr Waheed Ahmed  
Trustee

## Raza Jamia Mosque & Islamic Centre

### Independent Examiner's Report to the trustees of Raza Jamia Mosque & Islamic Centre

I report to the trustees on my examination of the accounts of Raza Jamia Mosque & Islamic Centre for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the charity trustees of Raza Jamia Mosque & Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Mosque & Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
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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.



.....  
Oscar Ip

23 Argyle Street  
Liverpool  
Merseyside  
L1 5BL

29 February 2024

**RAZA JAMIA MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 702991

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# Accounts

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# Trustees' Annual Report for the period

	Period start date				Period end date		
<b>From</b>	01	January	2022	<b>To</b>	31	December	2022

**Charity name** Raza Jamia Mosque & Islamic Centre

**Registered charity number (if any)** 702991

**Charity's principal address**

13 Grimshaw Street	
Accrington	
Lancashire	
<b>Postcode</b>	BB5 0AZ

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
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**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year

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Type of adviser	Name	Address

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--

**Section B Structure, governance and management**

**Description of the charity's trusts**

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(eg. appointed by, elected by)

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In selecting persons to be appointed as trustees, the trustees shall take into account the benefits of appointing a person who is able by virtue of his personal or professional qualifications to make a contribution to the objects or the managements of the Charity.

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
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## Section D

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During the year the trustees and mosque committee have had a number of meetings to ensure that adequate financial controls are being followed by all members involved on a daily basis, with adequate procedures and rules.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

The free reserves are held to secure the long-term financial security of the charity.

The trustees consider that this level of reserves is required to enable the charity to fulfil its obligations and commitments.

### Details of any funds materially in deficit

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal for Raza Jamia Masjid & Islamic Centre is the following:

- \* Student fees – Paid on Monthly basis
- \* Annual membership donation
  
- \* Community donations
- \* Local business donations
- \* Friday donations


**Section F****Other optional information**

The Charity is now evolved and more focusing in the education side.

**Section G****Declaration**

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Waheed Ahmed	
<b>Position (eg Secretary, Chair, etc)</b>	Trustee	
<b>Date</b>	21 June 2023	

Charity registration number: 702991

# Raza Jamia Mosque & Islamic Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Oscar Ip & Co Chartered Accountants  
23 Argyle Street  
Liverpool  
Merseyside  
L1 5BL

AYA Accountants  
82 Blackburn Road  
Accrington  
Lancashire  
BB5 1LL

# **Raza Jamia Mosque & Islamic Centre**

## **Contents (continued)**

Reference and Administrative Details	1
Statement of Trustees' Responsibilities	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 13

## **Raza Jamia Mosque & Islamic Centre**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr Ashfaq Hussain
<b>Trustees</b>	Mr Mohammed Akram Mr Mohammed Yaqub Mr Ashfaq Hussain Mr Abdul Qayoom
<b>Secretary</b>	Mr Waheed Ahmed
<b>Charity Registration Number</b>	702991
<b>Principal Office</b>	13 Grimshaw Street Accrington Lancashire BB5 0AZ
<b>Independent Examiner</b>	Oscar Ip & Co Chartered Accountants 23 Argyle Street Liverpool Merseyside L1 5BL
<b>Accountants</b>	AYA Accountants 82 Blackburn Road Accrington Lancashire BB5 1LL
<b>Bankers</b>	Lloyds Bank Church Street Blackburn Lancashire BB2 1JQ

## **Raza Jamia Mosque & Islamic Centre**

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

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

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

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

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

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

Approved by the trustees of the charity on 31 March 2023 and signed on its behalf by:

*WAhmed*

.....  
Mr Waheed Ahmed  
Secretary and Trustee

## **Raza Jamia Mosque & Islamic Centre**

### **Independent Examiner's Report to the trustees of Raza Jamia Mosque & Islamic Centre**

I report to the trustees on my examination of the accounts of Raza Jamia Mosque & Islamic Centre for the year ended 31 December 2022.

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

As the charity trustees of Raza Jamia Mosque & Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Mosque & Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....  
Oscar Ip

23 Argyle Street  
Liverpool  
Merseyside  
L1 5BL

31 March 2023

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		31,473	3,488	34,961
Charitable activities		38,317	-	38,317
Total income		<u>69,790</u>	<u>3,488</u>	<u>73,278</u>
<b>Expenditure on:</b>				
Charitable activities		(58,069)	(3,685)	(61,754)
Total expenditure		<u>(58,069)</u>	<u>(3,685)</u>	<u>(61,754)</u>
Net income/(expenditure)		<u>11,721</u>	<u>(197)</u>	<u>11,524</u>
Net movement in funds		11,721	(197)	11,524
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>459,866</u>	<u>10,233</u>	<u>470,099</u>
Total funds carried forward	11	<u>471,587</u>	<u>10,036</u>	<u>481,623</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies		46,987	5,261	52,248
Charitable activities		24,317	-	24,317
Other income		16,906	-	16,906
Total income		<u>88,210</u>	<u>5,261</u>	<u>93,471</u>
<b>Expenditure on:</b>				
Charitable activities		(82,399)	(1,189)	(83,588)
Total expenditure		<u>(82,399)</u>	<u>(1,189)</u>	<u>(83,588)</u>
Net income		<u>5,811</u>	<u>4,072</u>	<u>9,883</u>
Net movement in funds		5,811	4,072	9,883
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>454,055</u>	<u>6,161</u>	<u>460,216</u>
Total funds carried forward	11	<u>459,866</u>	<u>10,233</u>	<u>470,099</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 11.


The notes on pages 6 to 13 form an integral part of these financial statements.

**Raza Jamia Mosque & Islamic Centre**

**(Registration number: 702991)  
Balance Sheet as at 31 December 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	7	426,337	427,509
<b>Current assets</b>			
Stocks	8	205	295
Cash at bank and in hand	9	58,521	45,889
		<u>58,726</u>	<u>46,184</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(3,440)</u>	<u>(3,594)</u>
<b>Net current assets</b>		<u>55,286</u>	<u>42,590</u>
<b>Net assets</b>		<u>481,623</u>	<u>470,099</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		10,036	10,233
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>471,587</u>	<u>459,866</u>
<b>Total funds</b>	11	<u>481,623</u>	<u>470,099</u>

The financial statements on pages 4 to 13 were approved by the trustees, and authorised for issue on 31 March 2023 and signed on their behalf by:

  
.....  
Mr Waheed Ahmed  
Trustee

# **Raza Jamia Mosque & Islamic Centre**

## **Notes to the Financial Statements for the Year Ended 31 December 2022**

### **1 Accounting policies**

#### **Statement of compliance**

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

#### **Basis of preparation**

Raza Jamia Mosque & Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Going concern**

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

#### **Income and endowments**

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

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

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

#### **Expenditure**

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

#### **Governance costs**

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

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### Taxation

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

#### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixture and Fittings	20% reducing balance
Office Equipment	20% reducing balance

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Cash and cash equivalents

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

#### Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Donations and legacies;			
Legacies	12,288	-	12,288
Regular giving and capital donations	19,185	3,488	22,673
<b>Total for 2022</b>	<b>31,473</b>	<b>3,488</b>	<b>34,961</b>
<b>Total for 2021</b>	<b>46,987</b>	<b>5,261</b>	<b>52,248</b>

#### 3 Other income

**Total  
funds  
£**

#### 4 Expenditure on charitable activities

		<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Governance costs	Note	58,069	3,685	61,754
<b>Total for 2021</b>		<b>82,399</b>	<b>1,189</b>	<b>83,588</b>

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	<b>Total expenditure £</b>	
	<b>2022 £</b>	<b>2021 £</b>
<b>5 Staff costs</b>		
The aggregate payroll costs were as follows:		
<b>Staff costs during the year were:</b>		
Wages and salaries	43,241	49,328
Pension costs	<u>1,019</u>	<u>976</u>
	<u><u>44,260</u></u>	<u><u>50,304</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2022 No</b>	<b>2021 No</b>
Average number of employees	<u><u>8</u></u>	<u><u>9</u></u>

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

### 6 Taxation

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

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2022	422,000	31,824	453,824
At 31 December 2022	422,000	31,824	453,824
<b>Depreciation</b>			
At 1 January 2022	-	26,315	26,315
Charge for the year	-	1,172	1,172
At 31 December 2022	-	27,487	27,487
<b>Net book value</b>			
At 31 December 2022	422,000	4,337	426,337
At 31 December 2021	422,000	5,509	427,509

#### 8 Stock

	2022 £	2021 £
Stocks	205	295

#### 9 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	2,004	522
Cash at bank	56,517	45,367
	58,521	45,889

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

	2022 £	2021 £
Other taxation and social security	733	1,046
Other creditors	(1)	-
Accruals	2,708	2,548
	3,440	3,594

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 11 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General	459,866	69,790	(58,069)	471,587
<b>Restricted funds</b>	<u>10,233</u>	<u>3,488</u>	<u>(3,685)</u>	<u>10,036</u>
<b>Total funds</b>	<u><u>470,099</u></u>	<u><u>73,278</u></u>	<u><u>(61,754)</u></u>	<u><u>481,623</u></u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General	454,055	88,210	(82,399)	459,866
<b>Restricted funds</b>	<u>6,161</u>	<u>5,261</u>	<u>(1,189)</u>	<u>10,233</u>
<b>Total funds</b>	<u><u>460,216</u></u>	<u><u>93,471</u></u>	<u><u>(83,588)</u></u>	<u><u>470,099</u></u>

#### 12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	426,337	-	426,337
Current assets	52,565	6,161	58,726
Current liabilities	<u>(3,440)</u>	<u>-</u>	<u>(3,440)</u>
<b>Total net assets</b>	<u><u>475,462</u></u>	<u><u>6,161</u></u>	<u><u>481,623</u></u>

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	425,505	-	425,505
Current assets	40,023	6,161	46,184
Current liabilities	(3,594)	-	(3,594)
Total net assets	<u>461,934</u>	<u>6,161</u>	<u>468,095</u>

#### 13 Analysis of net funds

	At 1 January 2022 £	At 31 December 2022 £
Cash at bank and in hand	<u>45,889</u>	<u>45,889</u>
Net debt	<u>45,889</u>	<u>45,889</u>
	At 1 January 2021 £	At 31 December 2021 £
Cash at bank and in hand	<u>37,164</u>	<u>37,164</u>
Net debt	<u>37,164</u>	<u>37,164</u>

#### 14 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs			
Wages and salaries	43,241	-	43,241
Pension costs	1,019	-	1,019
Independent examiner fees			
Examination of the financial statements	1,930	-	1,930
Other governance costs	<u>11,879</u>	<u>3,685</u>	<u>15,564</u>
<b>Total for 2022</b>	<u>58,069</u>	<u>3,685</u>	<u>61,754</u>
<b>Total for 2021</b>	<u>82,399</u>	<u>1,189</u>	<u>83,588</u>

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 15 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>1,930</u>	<u>2,130</u>

#### 16 Income from charitable activities

	Unrestricted funds General £	Total funds £
Islamic Books Income	1,087	1,087
Radio Income	45	45
Nikkah/Wedding Income	450	450
Student Fees	<u>36,735</u>	<u>36,735</u>
<b>Total for 2022</b>	<u>38,317</u>	<u>38,317</u>
<b>Total for 2021</b>	<u>24,317</u>	<u>24,317</u>

#### 17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Year Ended 31 December 2022

	<b>Total Unrestricted Funds 2022 £</b>	<b>Total Unrestricted Funds 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	31,473	46,987
Charitable activities	38,317	24,317
Other income	-	16,906
Total income	<u>69,790</u>	<u>88,210</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(58,069)</u>	<u>(82,399)</u>
Total expenditure	<u>(58,069)</u>	<u>(82,399)</u>
Net income	<u>11,721</u>	<u>5,811</u>
Net movement in funds	11,721	5,811
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>459,866</u>	<u>454,055</u>
Total funds carried forward	<u><u>471,587</u></u>	<u><u>459,866</u></u>

**Raza Jamia Mosque & Islamic Centre**

**Statement of Financial Activities by fund for the Year Ended 31 December 2022  
(continued)**

	<b>Total Restricted Funds 2022 £</b>	<b>Total Restricted Funds 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	3,488	5,261
Total income	<u>3,488</u>	<u>5,261</u>
<b>Expenditure on:</b>		
Charitable activities	(3,685)	(1,189)
Total expenditure	<u>(3,685)</u>	<u>(1,189)</u>
Net (expenditure)/income	<u>(197)</u>	<u>4,072</u>
Net movement in funds	(197)	4,072
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>10,233</u>	<u>6,161</u>
Total funds carried forward	<u><u>10,036</u></u>	<u><u>10,233</u></u>

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2022

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	34,961	52,248
Charitable activities (analysed below)	38,317	24,317
Other income (analysed below)	-	16,906
Total income	<u>73,278</u>	<u>93,471</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(61,754)</u>	<u>(83,588)</u>
Total expenditure	<u>(61,754)</u>	<u>(83,588)</u>
Net income	<u>11,524</u>	<u>9,883</u>
Net movement in funds	11,524	9,883
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>470,099</u>	<u>460,216</u>
Total funds carried forward	<u><u>481,623</u></u>	<u><u>470,099</u></u>

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

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	Total 2022 £	Total 2021 £
<i><b>Donations and legacies</b></i>		
General Donations	3,488	5,261
General Donations	-	7,620
Funeral Donations	14,780	17,607
Jummah Collection	12,288	17,280
Annual Membership	3,660	3,830
Portland St Community Centre Income	745	650
	34,961	52,248
<i><b>Charitable activities</b></i>		
Islamic Books Income	1,087	147
Radio Income	45	320
Nikkah/Wedding Income	450	360
Student Fees	36,735	23,490
	38,317	24,317
<i><b>Other income</b></i>		
UK Government grants	-	16,906
	-	16,906
<i><b>Charitable activities</b></i>		
Wages and salaries	(43,241)	(49,328)
Staff pensions	(1,019)	(976)
Rent and rates	(3,267)	(2,194)
Events	(40)	(357)
Light, heat and power	(6,179)	(6,034)
Insurance	-	(3,065)
Ghosia Committee Expenses	-	(629)
Repairs and maintenance	(446)	(719)
Telephone and fax	(161)	(285)
Printing, postage and stationery	(309)	-
Islamic Books and Radio	(228)	(875)
Licences and Subscriptions	(75)	-
Zakat Donations	(3,685)	-
Accountancy fees	(1,450)	(2,000)
The audit of the charity's annual accounts	(480)	(130)
Bank charges	(3)	-

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

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2022 (continued)

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Depreciation of fixtures and fittings	(821)	(1,026)
Depreciation of office equipment	(350)	(351)
Charitable donations	-	(560)
Charitable donations	-	(15,059)
	<u>(61,754)</u>	<u>(83,588)</u>

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

## **Raza Jamia Mosque & Islamic Centre**

### **Independent Examiner's Report to the trustees of Raza Jamia Mosque & Islamic Centre**

I report to the trustees on my examination of the accounts of Raza Jamia Mosque & Islamic Centre for the year ended 31 December 2022.

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

As the charity trustees of Raza Jamia Mosque & Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Mosque & Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....  
Oscar Ip

23 Argyle Street  
Liverpool  
Merseyside  
L1 5BL

31 March 2023

**RAZA JAMIA MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 702991

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# Accounts

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# Trustees' Annual Report for the period

	Period start date		Period end date
<b>From</b>	01 January 2021	<b>To</b>	31 December 2021

**Charity name** Raza Jamia Mosque & Islamic Centre

**Registered charity number (if any)** 702991

**Charity's principal address** 13 Grimshaw Street

Accrington

Lancashire

**Postcode** BB5 0AZ

## Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ashfaq Hussain	Chairman		
2	Abdul Qayum	Vice Chair		
3	Waheed Ahmed	Secretary		
4	Mohammed Akram	Treasury		
5	Mohammed Yaqub	Joint Treasury		
6				
7				
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9				
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11				
12				
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14				
15				
16				
17				
18				
19				
20				

## Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year



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

Type of adviser	Name	Address

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

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**Section B Structure, governance and management**

**Description of the charity’s trusts**

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	
Trustee selection methods (eg. appointed by, elected by)	<p>The trustees are elected by a committee at a special meeting A special meeting may be called to take place immediately after or before a general meeting.</p> <p>In selecting persons to be appointed as trustees, the trustees shall take into account the benefits of appointing a person who is able by virtue of his personal or professional qualifications to make a contribution to the objects or the managements of the Charity.</p>

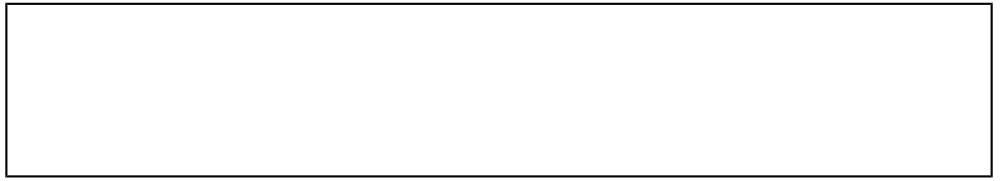
**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity’s organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees’ consideration of major risks and the system and procedures to manage them.

The additional governance within the charity are

- \* Policies and Procedure to support the actions and decisions and the actions of the Mosque. The support the running of the day to day of the Mosque including managing the Mosque’s internal affairs.



## Section C

## Objectives and activities

### **Summary of the objects of the charity set out in its governing document**

The advancement of the Islamic religion in accordance with the Sunni-Hanfi- Brailivi Sufi school of thought. The advancement of the education of Muslim children and adults.

To promote throughout the community in the beneficial area, knowledge and understanding of the beliefs and institutions of Islam.

### **Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefits to those who worship at the mosque and the wider community of Accrington.

congregational prayers juma prayer and other Prayers like funeral and Eid prayers including Nikah and Funeral facilities, To hold monthly Islamic events Ghiarween and annual Milad events

Main Objective of Charity is to spread the knowledge of Deen Islam and to provide sufficient education to Muslim and wider community and promote harmony peace and cohesion among communities.

Due to the Covid-19 pandemic, the Charity has faced many challenges as the Mosque was forced to reduce the services provided to the local community. Many events had to be postponed to when restrictions on the Covid-19 pandemic had lifted.

Due to the lockdown many provisions had to be made to allow the safe opening of the building. Social distancing measures were placed, the installation of hand sanitisers, closing certain parts of the building, reducing capacity and limiting events at the Mosque, which included having no classes.

Whist Closed the charity received the Job Retention Scheme grant for employees' wages

## **Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- Policy on grantmaking;
- Policy programme related investment;
- Contribution made by volunteers.

The contributions made by the volunteers are the following:

- \* The day-to-day running of the Masjid.
- \* The maintenance and Cleaning of the Masjid
- \* To create leaflet and poster to promote local events and talks.
- \* To maintain Masjid social media pages e.g. Facebook, Instagram.

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

Raza Jamia Mosque and Islamic Centre have throughout the year helped the advancement in Islamic knowledge for youths and adults in the local area and helped anybody wishing to learn about Islam.

We have also provided resources to the community through books, computers and general one to one advice. Throughout the year we have also raised funds for various charitable needs throughout the Muslim world.

During the year the trustees and mosque committee have had a number of meetings to ensure that adequate financial controls are being followed by all members involved on a daily basis, with adequate procedures and rules.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

The free reserves are held to secure the long-term financial security of the charity.

The trustees consider that this level of reserves is required to enable the charity to fulfil its obligations and commitments.

### Details of any funds materially in deficit

### Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal for Raza Jamia Masjid & Islamic Centre is the following:

- \* Student fees - Paid on Monthly basis
- \* Annual membership donation
  
- \* Community donations
- \* Local business donations
- \* Friday donations

**Section F****Other optional information**

The Charity is now evolved and more focusing in the education side.

**Section G****Declaration**

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

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>		
<b>Position (eg Secretary, Chair, etc)</b>		
<b>Date</b>		

Charity registration number: 702991

# Raza Jamia Mosque & Islamic Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2021

AYA Accountants  
82 Blackburn Road  
Accrington  
Lancashire  
BB5 1LL

# **Raza Jamia Mosque & Islamic Centre**

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Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
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## **Raza Jamia Mosque & Islamic Centre**

### **Reference and Administrative Details**

#### **Chairman**

Mr Ashfaq Hussain

#### **Trustees**

Mr Waheed Ahmed

Mr Mohammed Akram

Mr Mohammed Yaqub

Mr Ashfaq Hussain

Mr Abdul Qayoom

#### **Secretary**

Mr Waheed Ahmed

#### **Charity Registration Number**

702991

#### **Principal Office**

13 Grimshaw Street

Accrington

Lancashire

BB5 0AZ

#### **Independent Examiner**

Butterworth Barlow Chartered Accountants

Butterworth Barlow House

10 Derby Street

Prescot

Merseyside

L34 3LG

#### **Accountants**

AYA Accountants

82 Blackburn Road

Accrington

Lancashire

BB5 1LL

#### **Bankers**

Lloyds Bank

Church Street

Blackburn

Lancashire

BB2 1JQ

Barclays Bank

Leicester

LE87 2BB

## **Raza Jamia Mosque & Islamic Centre**

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

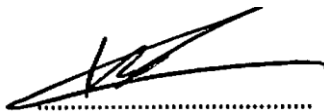
The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

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

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

Approved by the trustees of the charity on 10 May 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Waheed Ahmed', written over a horizontal dotted line.

Mr Waheed Ahmed  
Trustee

## **Raza Jamia Mosque & Islamic Centre**

### **Independent Examiner's Report to the trustees of Raza Jamia Mosque & Islamic Centre**

I report to the trustees on my examination of the accounts of Raza Jamia Mosque & Islamic Centre for the year ended 31 December 2021.

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

As the charity trustees of Raza Jamia Mosque & Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Mosque & Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

*Gavin Butterworth*  
.....

Gavin Butterworth

Butterworth Barlow House  
10 Derby Street  
Prescot  
Merseyside  
L34 3LG

10 May 2022

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies		46,987	5,261	52,248
Charitable activities		24,317	-	24,317
Other income		16,906	-	16,906
Total income		<u>88,210</u>	<u>5,261</u>	<u>93,471</u>
<b>Expenditure on:</b>				
Charitable activities		(82,399)	(1,189)	(83,588)
Total expenditure		<u>(82,399)</u>	<u>(1,189)</u>	<u>(83,588)</u>
Net income		<u>5,811</u>	<u>4,072</u>	<u>9,883</u>
Net movement in funds		5,811	4,072	9,883
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>454,055</u>	<u>6,161</u>	<u>460,216</u>
Total funds carried forward	11	<u>459,866</u>	<u>10,233</u>	<u>470,099</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies		18,573	650	19,223
Charitable activities		25,417	-	25,417
Other income		32,981	-	32,981
Total income		<u>76,971</u>	<u>650</u>	<u>77,621</u>
<b>Expenditure on:</b>				
Charitable activities		(63,759)	(795)	(64,554)
Total expenditure		<u>(63,759)</u>	<u>(795)</u>	<u>(64,554)</u>
Net income/(expenditure)		<u>13,212</u>	<u>(145)</u>	<u>13,067</u>
Net movement in funds		13,212	(145)	13,067
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>440,843</u>	<u>6,306</u>	<u>447,149</u>
Total funds carried forward	11	<u>454,055</u>	<u>6,161</u>	<u>460,216</u>

All of the charity's activities derive from continuing operations during the above two periods.

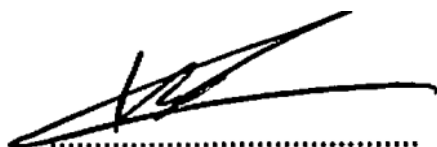
The funds breakdown for 2020 is shown in note 11.

## Raza Jamia Mosque & Islamic Centre

(Registration number: 702991)  
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	7	427,509	426,882
<b>Current assets</b>			
Stocks	8	295	435
Cash at bank and in hand	9	45,889	37,164
		<u>46,184</u>	<u>37,599</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(3,594)</u>	<u>(4,265)</u>
<b>Net current assets</b>		<u>42,590</u>	<u>33,334</u>
<b>Net assets</b>		<u>470,099</u>	<u>460,216</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		10,233	6,161
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>459,866</u>	<u>454,055</u>
<b>Total funds</b>	11	<u>470,099</u>	<u>460,216</u>

The financial statements on pages 4 to 13 were approved by the trustees, and authorised for issue on 10 May 2022 and signed on their behalf by:



Mr Waheed Ahmed  
Trustee

# Raza Jamia Mosque & Islamic Centre

## Notes to the Financial Statements for the Year Ended 31 December 2021

### 1 Accounting policies

#### Statement of compliance

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

#### Basis of preparation

Raza Jamia Mosque & Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

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

#### Income and endowments

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

#### *Donations and legacies*

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

#### Expenditure

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

#### Governance costs

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

## **Raza Jamia Mosque & Islamic Centre**

### **Notes to the Financial Statements for the Year Ended 31 December 2021**

#### **Taxation**

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

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixture and Fittings	20% reducing balance
Office Equipment	20% reducing balance

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

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

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

#### **Fund structure**

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Donations and legacies;			
Legacies	17,280	-	17,280
Regular giving and capital donations	29,707	5,261	34,968
<b>Total for 2021</b>	46,987	5,261	52,248
<b>Total for 2020</b>	18,573	650	19,223

#### 3 Other income

**Total  
funds  
£**

#### 4 Expenditure on charitable activities

		<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Governance costs	<b>Note</b>	82,399	1,189	83,588
<b>Total for 2020</b>		63,759	795	64,554

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

**Total  
expenditure  
£**

#### 5 Staff costs

The aggregate payroll costs were as follows:

	<b>2021 £</b>	<b>2020 £</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	49,328	43,763
Pension costs	976	1,021
	<u>50,304</u>	<u>44,784</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2021 No</b>	<b>2020 No</b>
Average number of employees	<u>9</u>	<u>10</u>

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

#### 6 Taxation

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

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2021	422,000	29,820	451,820
Additions	-	2,004	2,004
At 31 December 2021	422,000	31,824	453,824
<b>Depreciation</b>			
At 1 January 2021	-	24,938	24,938
Charge for the year	-	1,377	1,377
At 31 December 2021	-	26,315	26,315
<b>Net book value</b>			
At 31 December 2021	422,000	5,509	427,509
At 31 December 2020	422,000	4,882	426,882

#### 8 Stock

	2021 £		2020 £
Stocks		295	435

#### 9 Cash and cash equivalents

	2021 £		2020 £
Cash on hand	522		-
Cash at bank	45,367		37,164
	45,889		37,164

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

	2021 £		2020 £
Other taxation and social security	1,046		2,135
Accruals	2,548		2,130
	3,594		4,265

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 11 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General	454,055	88,210	(82,399)	459,866
<b>Restricted funds</b>	6,161	5,261	(1,189)	10,233
<b>Total funds</b>	460,216	93,471	(83,588)	470,099
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General	440,843	76,971	(63,759)	454,055
<b>Restricted funds</b>	6,306	650	(795)	6,161
<b>Total funds</b>	447,149	77,621	(64,554)	460,216

#### 12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	425,505	-	425,505
Current assets	40,023	6,161	46,184
Current liabilities	(3,594)	-	(3,594)
<b>Total net assets</b>	461,934	6,161	468,095
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	426,882	-	426,882
Current assets	31,438	6,161	37,599
Current liabilities	(4,265)	-	(4,265)
<b>Total net assets</b>	454,055	6,161	460,216

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 13 Analysis of net funds

	<b>At 1 January 2021</b>	<b>At 31 December 2021</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	37,164	37,164
Net debt	37,164	37,164
	<b>At 1 January 2020</b>	<b>At 31 December 2020</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	22,750	22,750
Net debt	22,750	22,750

#### 14 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Staff costs			
Wages and salaries	49,328	-	49,328
Pension costs	976	-	976
Independent examiner fees			
Examination of the financial statements	2,130	-	2,130
Other governance costs	29,965	1,189	31,154
<b>Total for 2021</b>	82,399	1,189	83,588
<b>Total for 2020</b>	63,759	795	64,554

#### 15 Independent examiner's remuneration

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Examination of the financial statements	2,130	2,050

#### 16 Income from charitable activities

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Islamic Books Income	147	147
Radio Income	320	320
Nikkah/Wedding Income	360	360
Student Fees	23,490	23,490
<b>Total for 2021</b>	<b>24,317</b>	<b>24,317</b>
<b>Total for 2020</b>	<b>25,417</b>	<b>25,417</b>

#### **17 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Year Ended 31 December 2021

	<b>Total Unrestricted Funds 2021 £</b>	<b>Total Unrestricted Funds 2020 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	46,987	18,573
Charitable activities	24,317	25,417
Other income	16,906	32,981
Total income	88,210	76,971
<b>Expenditure on:</b>		
Charitable activities	(82,399)	(63,759)
Total expenditure	(82,399)	(63,759)
Net income	5,811	13,212
Net movement in funds	5,811	13,212
<b>Reconciliation of funds</b>		
Total funds brought forward	454,055	440,843
Total funds carried forward	459,866	454,055

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Year Ended 31 December 2021

	<b>Total Restricted Funds 2021 £</b>	<b>Total Restricted Funds 2020 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	5,261	650
Total income	<u>5,261</u>	<u>650</u>
<b>Expenditure on:</b>		
Charitable activities	(1,189)	(795)
Total expenditure	<u>(1,189)</u>	<u>(795)</u>
Net income/(expenditure)	<u>4,072</u>	<u>(145)</u>
Net movement in funds	4,072	(145)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>6,161</u>	<u>6,306</u>
Total funds carried forward	<u><u>10,233</u></u>	<u><u>6,161</u></u>

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	52,248	19,223
Charitable activities (analysed below)	24,317	25,417
Other income (analysed below)	16,906	32,981
Total income	<u>93,471</u>	<u>77,621</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(83,588)</u>	<u>(64,554)</u>
Total expenditure	<u>(83,588)</u>	<u>(64,554)</u>
Net income	<u>9,883</u>	<u>13,067</u>
Net movement in funds	9,883	13,067
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>460,216</u>	<u>447,149</u>
Total funds carried forward	<u>470,099</u>	<u>460,216</u>

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b><i>Donations and legacies</i></b>		
General Donations	5,261	-
General Donations	7,620	2,751
Funeral Donations	17,607	3,791
Zakat	-	650
Jummah Collection	17,280	8,662
Annual Membership	3,830	3,369
Portland St Community Centre Income	650	-
	52,248	19,223
<b><i>Charitable activities</i></b>		
Islamic Books Income	147	647
Radio Income	320	100
Nikkah/Wedding Income	360	-
Student Fees	23,490	24,670
	24,317	25,417
<b><i>Other income</i></b>		
UK Government grants	16,906	27,981
Grants - other agencies	-	5,000
	16,906	32,981
<b><i>Charitable activities</i></b>		
Wages and salaries	(49,328)	(43,763)
Staff pensions	(976)	(1,021)
Rent and rates	(2,194)	(2,960)
Events	(357)	-
Light, heat and power	(6,034)	(4,572)
Insurance	(3,065)	(3,059)
Ghosia Committee Expenses	(629)	(795)
Repairs and maintenance	(719)	(464)
Telephone and fax	(285)	(256)
Printing, postage and stationery	-	(295)
Islamic Books and Radio	(875)	(3,824)
Sundry expenses	-	(184)
Accountancy fees	(2,000)	(1,550)
The audit of the charity's annual accounts	(130)	(500)
Legal and professional fees	-	(75)
Depreciation of fixtures and fittings	(1,026)	(782)
Depreciation of office equipment	(351)	(439)

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

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Charitable donations	(560)	-
Charitable donations	(15,059)	(15)
	<u>(83,588)</u>	<u>(64,554)</u>

Charity registration number: 702991

# Raza Jamia Mosque & Islamic Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2021

AYA Accountants  
82 Blackburn Road  
Accrington  
Lancashire  
BB5 1LL

# **Raza Jamia Mosque & Islamic Centre**

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Notes to the Financial Statements	6 to 13

# **Raza Jamia Mosque & Islamic Centre**

## **Reference and Administrative Details**

### **Chairman**

Mr Ashfaq Hussain

### **Trustees**

Mr Waheed Ahmed

Mr Mohammed Akram

Mr Mohammed Yaqub

Mr Ashfaq Hussain

Mr Abdul Qayoom

### **Secretary**

Mr Waheed Ahmed

### **Charity Registration Number**

702991

### **Principal Office**

13 Grimshaw Street

Accrington

Lancashire

BB5 0AZ

### **Independent Examiner**

Butterworth Barlow Chartered Accountants

Butterworth Barlow House

10 Derby Street

Prescot

Merseyside

L34 3LG

### **Accountants**

AYA Accountants

82 Blackburn Road

Accrington

Lancashire

BB5 1LL

### **Bankers**

Lloyds Bank

Church Street

Blackburn

Lancashire

BB2 1JQ

Barclays Bank

Leicester

LE87 2BB

## **Raza Jamia Mosque & Islamic Centre**

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

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

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

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

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

Approved by the trustees of the charity on 10 May 2022 and signed on its behalf by:



Mr Waheed Ahmed  
Trustee

## **Raza Jamia Mosque & Islamic Centre**

### **Independent Examiner's Report to the trustees of Raza Jamia Mosque & Islamic Centre**

I report to the trustees on my examination of the accounts of Raza Jamia Mosque & Islamic Centre for the year ended 31 December 2021.

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

As the charity trustees of Raza Jamia Mosque & Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Mosque & Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

*Gavin Butterworth*  
.....

Gavin Butterworth

Butterworth Barlow House  
10 Derby Street  
Prescot  
Merseyside  
L34 3LG

10 May 2022

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies		46,987	5,261	52,248
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Charitable activities		<u>(82,399)</u>	<u>(1,189)</u>	<u>(83,588)</u>
Total expenditure		<u>(82,399)</u>	<u>(1,189)</u>	<u>(83,588)</u>
Net income		<u>5,811</u>	<u>4,072</u>	<u>9,883</u>
Net movement in funds		5,811	4,072	9,883
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>454,055</u>	<u>6,161</u>	<u>460,216</u>
Total funds carried forward	11	<u>459,866</u>	<u>10,233</u>	<u>470,099</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies		18,573	650	19,223
Charitable activities		25,417	-	25,417
Other income		32,981	-	32,981
Total income		<u>76,971</u>	<u>650</u>	<u>77,621</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(63,759)</u>	<u>(795)</u>	<u>(64,554)</u>
Total expenditure		<u>(63,759)</u>	<u>(795)</u>	<u>(64,554)</u>
Net income/(expenditure)		<u>13,212</u>	<u>(145)</u>	<u>13,067</u>
Net movement in funds		13,212	(145)	13,067
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>440,843</u>	<u>6,306</u>	<u>447,149</u>
Total funds carried forward	11	<u>454,055</u>	<u>6,161</u>	<u>460,216</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 11.

## Raza Jamia Mosque & Islamic Centre

(Registration number: 702991)  
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	7	427,509	426,882
<b>Current assets</b>			
Stocks	8	295	435
Cash at bank and in hand	9	45,889	37,164
		<u>46,184</u>	<u>37,599</u>
<b>Creditors: Amounts falling due within one year</b>	10	<u>(3,594)</u>	<u>(4,265)</u>
<b>Net current assets</b>		<u>42,590</u>	<u>33,334</u>
<b>Net assets</b>		<u>470,099</u>	<u>460,216</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		10,233	6,161
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>459,866</u>	<u>454,055</u>
<b>Total funds</b>	11	<u>470,099</u>	<u>460,216</u>

The financial statements on pages 4 to 13 were approved by the trustees, and authorised for issue on 10 May 2022 and signed on their behalf by:



Mr Waheed Ahmed  
Trustee

# Raza Jamia Mosque & Islamic Centre

## Notes to the Financial Statements for the Year Ended 31 December 2021

### 1 Accounting policies

#### Statement of compliance

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

#### Basis of preparation

Raza Jamia Mosque & Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

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

#### Income and endowments

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

#### *Donations and legacies*

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

#### Expenditure

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

#### Governance costs

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

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### Taxation

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

#### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

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

Asset class	Depreciation method and rate
Fixture and Fittings	20% reducing balance
Office Equipment	20% reducing balance

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Cash and cash equivalents

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

#### Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Donations and legacies;			
Legacies	17,280	-	17,280
Regular giving and capital donations	29,707	5,261	34,968
<b>Total for 2021</b>	46,987	5,261	52,248
<b>Total for 2020</b>	18,573	650	19,223

#### 3 Other income

**Total  
funds  
£**

#### 4 Expenditure on charitable activities

		<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Governance costs	<b>Note</b>	82,399	1,189	83,588
<b>Total for 2020</b>		63,759	795	64,554

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

**Total  
expenditure  
£**

#### 5 Staff costs

The aggregate payroll costs were as follows:

	<b>2021 £</b>	<b>2020 £</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	49,328	43,763
Pension costs	976	1,021
	<u>50,304</u>	<u>44,784</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2021 No</b>	<b>2020 No</b>
Average number of employees	<u>9</u>	<u>10</u>

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

#### 6 Taxation

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

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2021	422,000	29,820	451,820
Additions	-	2,004	2,004
At 31 December 2021	422,000	31,824	453,824
<b>Depreciation</b>			
At 1 January 2021	-	24,938	24,938
Charge for the year	-	1,377	1,377
At 31 December 2021	-	26,315	26,315
<b>Net book value</b>			
At 31 December 2021	422,000	5,509	427,509
At 31 December 2020	422,000	4,882	426,882

#### 8 Stock

	2021 £		2020 £
Stocks	295		435
			435

#### 9 Cash and cash equivalents

	2021 £		2020 £
Cash on hand	522		-
Cash at bank	45,367		37,164
	45,889		37,164

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

	2021 £		2020 £
Other taxation and social security	1,046		2,135
Accruals	2,548		2,130
	3,594		4,265

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 11 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General	454,055	88,210	(82,399)	459,866
<b>Restricted funds</b>	6,161	5,261	(1,189)	10,233
<b>Total funds</b>	460,216	93,471	(83,588)	470,099
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General	440,843	76,971	(63,759)	454,055
<b>Restricted funds</b>	6,306	650	(795)	6,161
<b>Total funds</b>	447,149	77,621	(64,554)	460,216

#### 12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	425,505	-	425,505
Current assets	40,023	6,161	46,184
Current liabilities	(3,594)	-	(3,594)
<b>Total net assets</b>	461,934	6,161	468,095
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	426,882	-	426,882
Current assets	31,438	6,161	37,599
Current liabilities	(4,265)	-	(4,265)
<b>Total net assets</b>	454,055	6,161	460,216

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 13 Analysis of net funds

	<b>At 1 January 2021 £</b>	<b>At 31 December 2021 £</b>
Cash at bank and in hand	37,164	37,164
Net debt	37,164	37,164
	<b>At 1 January 2020 £</b>	<b>At 31 December 2020 £</b>
Cash at bank and in hand	22,750	22,750
Net debt	22,750	22,750

#### 14 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Staff costs			
Wages and salaries	49,328	-	49,328
Pension costs	976	-	976
Independent examiner fees			
Examination of the financial statements	2,130	-	2,130
Other governance costs	29,965	1,189	31,154
<b>Total for 2021</b>	82,399	1,189	83,588
<b>Total for 2020</b>	63,759	795	64,554

#### 15 Independent examiner's remuneration

	<b>2021 £</b>	<b>2020 £</b>
Examination of the financial statements	2,130	2,050

#### 16 Income from charitable activities

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2021

	Unrestricted funds General £	Total funds £
Islamic Books Income	147	147
Radio Income	320	320
Nikkah/Wedding Income	360	360
Student Fees	23,490	23,490
<b>Total for 2021</b>	<b>24,317</b>	<b>24,317</b>
<b>Total for 2020</b>	<b>25,417</b>	<b>25,417</b>

#### 17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Year Ended 31 December 2021

	<b>Total Unrestricted Funds 2021 £</b>	<b>Total Unrestricted Funds 2020 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	46,987	18,573
Charitable activities	24,317	25,417
Other income	16,906	32,981
Total income	<u>88,210</u>	<u>76,971</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(82,399)</u>	<u>(63,759)</u>
Total expenditure	<u>(82,399)</u>	<u>(63,759)</u>
Net income	<u>5,811</u>	<u>13,212</u>
Net movement in funds	5,811	13,212
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>454,055</u>	<u>440,843</u>
Total funds carried forward	<u>459,866</u>	<u>454,055</u>

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Year Ended 31 December 2021

	<b>Total Restricted Funds 2021 £</b>	<b>Total Restricted Funds 2020 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	5,261	650
Total income	5,261	650
<b>Expenditure on:</b>		
Charitable activities	(1,189)	(795)
Total expenditure	(1,189)	(795)
Net income/(expenditure)	4,072	(145)
Net movement in funds	4,072	(145)
<b>Reconciliation of funds</b>		
Total funds brought forward	6,161	6,306
Total funds carried forward	10,233	6,161

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	52,248	19,223
Charitable activities (analysed below)	24,317	25,417
Other income (analysed below)	16,906	32,981
Total income	<u>93,471</u>	<u>77,621</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(83,588)</u>	<u>(64,554)</u>
Total expenditure	<u>(83,588)</u>	<u>(64,554)</u>
Net income	<u>9,883</u>	<u>13,067</u>
Net movement in funds	9,883	13,067
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>460,216</u>	<u>447,149</u>
Total funds carried forward	<u>470,099</u>	<u>460,216</u>

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b><i>Donations and legacies</i></b>		
General Donations	5,261	-
General Donations	7,620	2,751
Funeral Donations	17,607	3,791
Zakat	-	650
Jummah Collection	17,280	8,662
Annual Membership	3,830	3,369
Portland St Community Centre Income	650	-
	52,248	19,223
<b><i>Charitable activities</i></b>		
Islamic Books Income	147	647
Radio Income	320	100
Nikkah/Wedding Income	360	-
Student Fees	23,490	24,670
	24,317	25,417
<b><i>Other income</i></b>		
UK Government grants	16,906	27,981
Grants - other agencies	-	5,000
	16,906	32,981
<b><i>Charitable activities</i></b>		
Wages and salaries	(49,328)	(43,763)
Staff pensions	(976)	(1,021)
Rent and rates	(2,194)	(2,960)
Events	(357)	-
Light, heat and power	(6,034)	(4,572)
Insurance	(3,065)	(3,059)
Ghosia Committee Expenses	(629)	(795)
Repairs and maintenance	(719)	(464)
Telephone and fax	(285)	(256)
Printing, postage and stationery	-	(295)
Islamic Books and Radio	(875)	(3,824)
Sundry expenses	-	(184)
Accountancy fees	(2,000)	(1,550)
The audit of the charity's annual accounts	(130)	(500)
Legal and professional fees	-	(75)
Depreciation of fixtures and fittings	(1,026)	(782)
Depreciation of office equipment	(351)	(439)

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

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Charitable donations	(560)	-
Charitable donations	(15,059)	(15)
	<u>(83,588)</u>	<u>(64,554)</u>

**RAZA JAMIA MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 702991

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# Accounts

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# Trustees' Annual Report for the period

	Period start date		Period end date
<b>From</b>	01	January	2020
	<b>To</b>	31	December
			2020

**Charity name** Raza Jamia Masjid & Islamic Centre

**Registered charity number (if any)** 702991

**Charity's principal address** 13 Grimshaw Street  
Accrington  
Lancashire  
Postcode BB5 0AZ

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

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ashfaq Hussain	Chairman		
2	Abdul Qayum	Vice Chair		
3	Waheed Ahmed	Secretary		
4	Mohammed Akram	Treasury		
5	Mohammed Yaqub	Joint Treasury		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year

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

Type of adviser	Name	Address

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

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**Section B Structure, governance and management**

**Description of the charity's trusts**

<b>Type of governing document</b> (eg. trust deed, constitution)	Constitution
<b>How the charity is constituted</b> (eg. trust, association, company)	
<b>Trustee selection methods</b> (eg. appointed by, elected by)	<p>The trustees are elected by a committee at a special meeting A special meeting may be called to take place immediately after or before a general meeting.</p> <p>In selecting persons to be appointed as trustees, the trustees shall take into account the benefits of appointing a person who is able by virtue of his personal or professional qualifications to make a contribution to the objects or the managements of the Charity.</p>

**Additional governance issues (Optional information)**

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

<p>The additional governance within the charity are</p> <ul style="list-style-type: none"> <li>* Policies and Procedure to support the actions and decisions and the actions of the Masjid. The support the running of the day to day of the Masjid.</li> </ul>
---

## Section C

## Objectives and activities

**Summary of the objects of the charity set out in its governing document**

The advancement of the Islamic religion in accordance with the Sunni-Hanfi- Brailivi Sufi school of thought. The advancement of the education of Muslim children and adults.

To promote throughout the community in the beneficial area, knowledge and understanding of the beliefs and institutions of Islam.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefits to those who worship at the mosque and the wider community of Accrington.

congregational prayers juma prayer and other Prayers like funeral and Eid prayers including Nikah and Funeral facilities,

To hold monthly Islamic events Ghiarween and annual Milad events

Main Objective of Charity is to spread the knowledge of Deen Islam and to provide sufficient education to Muslim and wider community and promote harmony peace and cohesion among communities.

Due to the Covid-19 pandemic, the Charity has faced many challenges as the Mosque was forced to close for majority of the year due to the restrictions placed by the Government to tackle the spread of the virus.

The mosque was forced to close in around March 2020 and it opened on a limited basis when the Government guidelines allowed.

Due to the lockdown many provisions had to be made to allow the safe opening of the building. Social distancing measures were placed, the installation of hand sanitisers, closing certain parts of the building, reducing capacity and limiting events at the Mosque, which included having no classes.

Only funeral services continued throughout the pandemic as this was allowed by the Government.

Whist Closed the charity received a Rates Grant from the local council as well as the Job Retention Scheme grant for employees wages

### **Additional details of objectives and activities (Optional information)**

**You may choose to include further statements, where relevant, about:**

- **Policy on grantmaking;**
- **Policy programme related investment;**
- **Contribution made by volunteers.**

**The contributions made by the volunteers are the following:**

- \* **The day-to-day running of the Masjid.**
- \* **The maintenance and Cleaning of the Masjid**
- \* **To create leaflet and poster to promote local events and talks.**
- \* **To maintain Masjid social media pages e.g. Facebook, Instagram.**

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

Raza Jamia Mosque and Islamic Centre have throughout the year helped the advancement in Islamic knowledge for youths and adults in the local area and helped anybody wishing to learn about Islam.

We have also provided resources to the community through books, computers and general one to one advice. Throughout the year we have also raised funds for various charitable needs throughout the Muslim world.

During the year the trustees and mosque committee have had a number of meetings to ensure that adequate financial controls are being followed by all members involved on a daily basis, with adequate procedures and rules.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

The free reserves are held to secure the long-term financial security of the charity.

The trustees consider that this level of reserves is required to enable the charity to fulfil its obligations and commitments.

### Details of any funds materially in deficit

### Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal for Raza Jamia Masjid & Islamic Centre is the following:

- \* Student fees – Paid on Monthly basis
- \* Annual membership donation
  
- \* Community donations
- \* Local business donations
- \* Friday donations

**Section F****Other optional information**

The Charity is now evolved and more focusing in the education side.

**Section G****Declaration**

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

Signed on behalf of the charity's trustees

Signature(s)	<i>Ashfaq Hussain</i>	
Full name(s)	ASHFAQ HUSSAIN	
Position (eg Secretary, Chair, etc)	CHAIR	
Date	10/09/2021	

Charity registration number: 702991

# Raza Jamia Mosque & Islamic Centre

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Kingham Accountants Ltd  
Kingham House

161 College Street

St Helens  
Merseyside  
WA10 1TY

AYA Accountants  
82 Blackburn Road  
Accrington  
Lancashire  
BB5 1LL

# **Raza Jamia Mosque & Islamic Centre**

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## **Raza Jamia Mosque & Islamic Centre**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr Ashfaq Hussain
<b>Trustees</b>	Mr Waheed Ahmed Mr Mohammed Akram Mr Mohammed Yaqub Mr Ashfaq Hussain Mr Abdul Qayoom
<b>Secretary</b>	Mr Waheed Ahmed
<b>Principal Office</b>	13 Grimshaw Street Accrington Lancashire BB5 0AZ
<b>Charity Registration Number</b>	702991
<b>Bankers</b>	Lloyds Bank Church Street Blackburn Lancashire BB2 1JQ  Barclays Bank Leicester LE87 2BB
<b>Independent Examiner</b>	Kingham Accountants Ltd Kingham House  161 College Street  St Helens Merseyside WA10 1TY
<b>Accountants</b>	AYA Accountants 82 Blackburn Road Accrington Lancashire BB5 1LL

## **Raza Jamia Mosque & Islamic Centre**

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

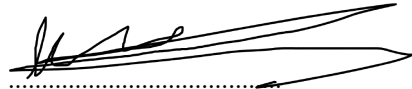
The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

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

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

Approved by the trustees of the charity on 27 April 2021 and signed on its behalf by:



.....  
Mr Waheed Ahmed  
Secretary and Trustee

## **Raza Jamia Mosque & Islamic Centre**

### **Independent Examiner's Report to the trustees of Raza Jamia Mosque & Islamic Centre**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 4 to 12.

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

As the charity's trustees of Raza Jamia Mosque & Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Raza Jamia Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Mosque & Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

*Paul Kingham*

Paul Kingham

Kingham House

161 College Street

St Helens  
Merseyside  
WA10 1TY

27 April 2021

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies		18,573	650	19,223
Charitable activities		25,417	-	25,417
Other income		32,981	-	32,981
Total income		<u>76,971</u>	<u>650</u>	<u>77,621</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(63,759)</u>	<u>(795)</u>	<u>(64,554)</u>
Total expenditure		<u>(63,759)</u>	<u>(795)</u>	<u>(64,554)</u>
Net movement in funds		13,212	(145)	13,067
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>440,843</u>	<u>6,306</u>	<u>447,149</u>
Total funds carried forward	13	<u>454,055</u>	<u>6,161</u>	<u>460,216</u>
		Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies		14,022	2,367	16,389
Charitable activities		69,815	-	69,815
Total income		<u>83,837</u>	<u>2,367</u>	<u>86,204</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(89,394)</u>	<u>(4,783)</u>	<u>(94,177)</u>
Total expenditure		<u>(89,394)</u>	<u>(4,783)</u>	<u>(94,177)</u>
Net expenditure		(5,557)	(2,416)	(7,973)
Gross transfers between funds		<u>(8,722)</u>	<u>8,722</u>	<u>-</u>
Net movement in funds		(14,279)	6,306	(7,973)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>455,122</u>	<u>-</u>	<u>455,122</u>
Total funds carried forward	13	<u>440,843</u>	<u>6,306</u>	<u>447,149</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2019 is shown in note 13.

## Raza Jamia Mosque & Islamic Centre

### (Registration number: 702991) Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	10	426,882	428,103
<b>Current assets</b>			
Stocks	11	435	430
Cash at bank and in hand		<u>37,164</u>	<u>22,750</u>
		37,599	23,180
<b>Creditors: Amounts falling due within one year</b>	12	<u>(4,265)</u>	<u>(4,134)</u>
<b>Net current assets</b>		<u>33,334</u>	<u>19,046</u>
<b>Net assets</b>		<u>460,216</u>	<u>447,149</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		6,161	6,306
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>454,055</u>	<u>440,843</u>
<b>Total funds</b>	13	<u>460,216</u>	<u>447,149</u>

The financial statements on pages 4 to 12 were approved by the trustees, and authorised for issue on 27 April 2021 and signed on their behalf by:

.....  
Mr Waheed Ahmed  
Secretary and Trustee

# Raza Jamia Mosque & Islamic Centre

## Notes to the Financial Statements for the Year Ended 31 December 2020

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Raza Jamia Mosque & Islamic Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

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

#### Income and endowments

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

#### *Donations and legacies*

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

#### Expenditure

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

#### Governance costs

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

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### Taxation

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

#### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

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

Asset class	Depreciation method and rate
Fixture and Fittings	20% reducing balance
Office Equipment	20% reducing balance

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Cash and cash equivalents

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

#### Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

#### 2 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2020	2019
	£	£	£	£
Donations and legacies;				
Zakat	-	650	650	-
New Mosque Project	-	-	-	450
Legacies	8,662	-	8,662	8,171
General Donations	-	-	-	1,917
General Donations	2,751	-	2,751	-
Funeral Donations	3,791	-	3,791	2,866
Annual Membership	3,369	-	3,369	2,530
Portland St Community Centre Income	-	-	-	455
	<u>18,573</u>	<u>650</u>	<u>19,223</u>	<u>16,389</u>

#### 3 Income from charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2020	2019
	£	£	£
Islamic Books Income	647	647	1,670
Radio Income	100	100	60
Nikkah/Wedding Income	-	-	800
Student Fees	24,670	24,670	67,285
	<u>25,417</u>	<u>25,417</u>	<u>69,815</u>

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 4 Other income

	Unrestricted funds	Total 2020
	General	Total
	£	£
General Fund E - Incoming resources	32,981	32,981

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	General	funds	Total	Total
	£	£	£	£
Staff costs				
Wages and salaries	43,763	-	43,763	63,694
Pension costs	1,021	-	1,021	945
Independent examiner fees				
Examination of the financial statements	2,050	-	2,050	2,000
Rent and rates	2,960	-	2,960	4,074
Events	-	-	-	600
Light, heat and power	4,572	-	4,572	7,216
Insurance	3,059	-	3,059	2,902
Ghosia Committee Expenses	-	795	795	4,783
Repairs and maintenance	464	-	464	2,472
Telephone and fax	256	-	256	209
Printing, postage and stationery	295	-	295	373
Islamic Books and Radio	-	-	-	850
Islamic Books and Radio	3,824	-	3,824	1,690
Sundry expenses	184	-	184	325
Legal and professional fees	75	-	75	-
Depreciation of fixtures and fittings	782	-	782	977
Depreciation of office equipment	439	-	439	548
Charitable donations	15	-	15	519
	63,759	795	64,554	94,177

#### 6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
<b>Staff costs during the year were:</b>		
Wages and salaries	43,763	63,694
Pension costs	1,021	945
	<u>44,784</u>	<u>64,639</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Average number of employees	<u>10</u>	<u>10</u>

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

#### 8 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	<u>2,050</u>	<u>2,000</u>

#### 9 Taxation

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

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 10 Tangible fixed assets

	<b>Land and buildings £</b>	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2020	422,000	29,820	451,820
At 31 December 2020	422,000	29,820	451,820
<b>Depreciation</b>			
At 1 January 2020	-	23,717	23,717
Charge for the year	-	1,221	1,221
At 31 December 2020	-	24,938	24,938
<b>Net book value</b>			
At 31 December 2020	422,000	4,882	426,882
At 31 December 2019	422,000	6,103	428,103

#### 11 Stock

	<b>2020 £</b>		<b>2019 £</b>
Stocks	435		430

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

	<b>2020 £</b>		<b>2019 £</b>
Other taxation and social security	2,135		904
Other creditors	-		(2)
Accruals	2,130		3,232
	4,265		4,134

## Raza Jamia Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 13 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General	(440,843)	(76,971)	63,759	(454,055)
<b>Restricted funds</b>	<u>(6,306)</u>	<u>(650)</u>	<u>795</u>	<u>(6,161)</u>
<b>Total funds</b>	<u><u>(447,149)</u></u>	<u><u>(77,621)</u></u>	<u><u>64,554</u></u>	<u><u>(460,216)</u></u>

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
<b>Unrestricted funds</b>					
General	(455,122)	(83,837)	89,394	8,722	(440,843)
<b>Restricted funds</b>	<u>-</u>	<u>(2,367)</u>	<u>4,783</u>	<u>(8,722)</u>	<u>(6,306)</u>
<b>Total funds</b>	<u><u>(455,122)</u></u>	<u><u>(86,204)</u></u>	<u><u>94,177</u></u>	<u><u>-</u></u>	<u><u>(447,149)</u></u>

#### 14 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds £
	General £			
Tangible fixed assets	426,882		-	426,882
Current assets	31,438		6,161	37,599
Current liabilities	<u>(4,265)</u>		<u>-</u>	<u>(4,265)</u>
<b>Total net assets</b>	<u><u>454,055</u></u>		<u><u>6,161</u></u>	<u><u>460,216</u></u>

#### 15 Analysis of net funds

	At 1 January 2020 £	Cash flow £	At 31 December 2020 £
Cash at bank and in hand	22,750	14,414	37,164
<b>Net debt</b>	<u><u>22,750</u></u>	<u><u>14,414</u></u>	<u><u>37,164</u></u>

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Year Ended 31 December 2020

	Total Unrestricted funds 2020 £	Unrestricted funds 2019 £
<b>Income and Endowments from:</b>		
Donations and legacies	18,573	14,022
Charitable activities	25,417	69,815
Other income	32,981	-
	76,971	83,837
<b>Expenditure on:</b>		
Charitable activities	(63,759)	(89,394)
	(63,759)	(89,394)
Net income/(expenditure)	13,212	(5,557)
Gross transfers between funds	-	(8,722)
	13,212	(14,279)
<b>Reconciliation of funds</b>		
Total funds brought forward	440,843	455,122
Total funds carried forward	454,055	440,843

## Raza Jamia Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Year Ended 31 December 2020

	<b>Total Restricted funds 2020 £</b>	<b>Restricted funds 2019 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	<u>650</u>	<u>2,367</u>
Total income	<u>650</u>	<u>2,367</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(795)</u>	<u>(4,783)</u>
Total expenditure	<u>(795)</u>	<u>(4,783)</u>
Net expenditure	(145)	(2,416)
Gross transfers between funds	<u>-</u>	<u>8,722</u>
Net movement in funds	(145)	6,306
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>6,306</u>	<u>-</u>
Total funds carried forward	<u><u>6,161</u></u>	<u><u>6,306</u></u>

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	19,223	16,389
Charitable activities (analysed below)	25,417	69,815
Other income (analysed below)	32,981	-
Total income	<u>77,621</u>	<u>86,204</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(64,554)</u>	<u>(94,177)</u>
Total expenditure	<u>(64,554)</u>	<u>(94,177)</u>
Net income/(expenditure)	<u>13,067</u>	<u>(7,973)</u>
Net movement in funds	13,067	(7,973)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>447,149</u>	<u>455,122</u>
Total funds carried forward	<u><u>460,216</u></u>	<u><u>447,149</u></u>

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	Total 2020 £	Total 2019 £
<b><i>Donations and legacies</i></b>		
General Donations	-	1,917
General Donations	2,751	-
Funeral Donations	3,791	2,866
Zakat	650	-
Jummah Collection	8,662	8,171
New Mosque Project	-	450
Annual Membership	3,369	2,530
Portland St Community Centre Income	-	455
	19,223	16,389
<b><i>Charitable activities</i></b>		
Islamic Books Income	647	1,670
Radio Income	100	60
Nikkah/Wedding Income	-	800
Student Fees	24,670	67,285
	25,417	69,815
<b><i>Other income</i></b>		
UK Government grants	27,981	-
Grants - other agencies	5,000	-
	32,981	-
<b><i>Charitable activities</i></b>		
Wages and salaries	(43,763)	(63,694)
Staff pensions	(1,021)	(945)
Rent and rates	(2,960)	(4,074)
Events	-	(600)
Light, heat and power	(4,572)	(7,216)
Insurance	(3,059)	(2,902)
Ghosia Committee Expenses	(795)	(4,783)
Repairs and maintenance	(464)	(2,472)
Telephone and fax	(256)	(209)
Printing, postage and stationery	(295)	(373)
Islamic Books and Radio	-	(850)
Islamic Books and Radio	(3,824)	(1,690)
Sundry expenses	(184)	(325)
Accountancy fees	(1,550)	(1,400)
The audit of the charity's annual accounts	(500)	(600)
Legal and professional fees	(75)	-
Depreciation of fixtures and fittings	(782)	(977)

## Raza Jamia Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Depreciation of office equipment	(439)	(548)
Charitable donations	(15)	(519)
	<u>(64,554)</u>	<u>(94,177)</u>

## Raza Jamia Mosque & Islamic Centre

### Independent Examiner's Report to the trustees of Raza Jamia Mosque & Islamic Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 4 to 12.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Raza Jamia Mosque & Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

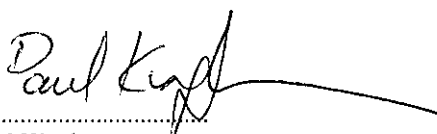
I report in respect of my examination of the Raza Jamia Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Raza Jamia Mosque & Islamic Centre as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

  
.....  
Paul Kingham

Kingham House

161 College Street

St Helens  
Merseyside  
WA10 1TY

27 April 2021