

Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	January	2021		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		
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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 management

Structure, governance and

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

Signature(s)		
Full name(s)		
Position (eg Secretary, Chair, etc)		
Date		

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

Contents

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

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

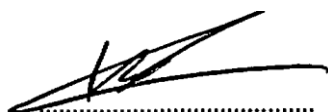
The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

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

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

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

3 Other income

**Total
funds
£**

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Note			
Governance costs	82,399	1,189	83,588
Total for 2020	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:

	2021 £	2020 £
Staff costs during the year were:		
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:

	2021 No	2020 No
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 £
Cost			
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
Depreciation			
At 1 January 2021	-	24,938	24,938
Charge for the year	-	1,377	1,377
At 31 December 2021	-	26,315	26,315
Net book value			
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 £
Unrestricted funds				
General	454,055	88,210	(82,399)	459,866
Restricted funds	6,161	5,261	(1,189)	10,233
Total funds	460,216	93,471	(83,588)	470,099
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	440,843	76,971	(63,759)	454,055
Restricted funds	6,306	650	(795)	6,161
Total funds	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)
Total net assets	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)
Total net assets	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

	At 1 January 2021 £	At 31 December 2021 £
Cash at bank and in hand	37,164	37,164
Net debt	37,164	37,164
	At 1 January 2020 £	At 31 December 2020 £
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

	Unrestricted funds General £	Restricted funds £	Total funds £
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
Total for 2021	82,399	1,189	83,588
Total for 2020	63,759	795	64,554

15 Independent examiner's remuneration

	2021 £	2020 £
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
Total for 2021	24,317	24,317
Total for 2020	25,417	25,417

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

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
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
Expenditure on:		
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
Reconciliation of funds		
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

	Total Restricted Funds 2021 £	Total Restricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	5,261	650
Total income	5,261	650
Expenditure on:		
Charitable activities	(1,189)	(795)
Total expenditure	(1,189)	(795)
Net income/(expenditure)	4,072	(145)
Net movement in funds	4,072	(145)
Reconciliation of funds		
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

	Total 2021 £	Total 2020 £
Income and Endowments from:		
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	93,471	77,621
Expenditure on:		
Charitable activities (analysed below)	(83,588)	(64,554)
Total expenditure	(83,588)	(64,554)
Net income	9,883	13,067
Net movement in funds	9,883	13,067
Reconciliation of funds		
Total funds brought forward	460,216	447,149
Total funds carried forward	470,099	460,216

Raza Jamia Mosque & Islamic Centre

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

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
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
<i>Charitable activities</i>		
Islamic Books Income	147	647
Radio Income	320	100
Nikkah/Wedding Income	360	-
Student Fees	23,490	24,670
	24,317	25,417
<i>Other income</i>		
UK Government grants	16,906	27,981
Grants - other agencies	-	5,000
	16,906	32,981
<i>Charitable activities</i>		
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

	Total 2021 £	Total 2020 £
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
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Lancashire
BB5 1LL

Raza Jamia Mosque & Islamic Centre

Contents

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

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

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82 Blackburn Road

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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

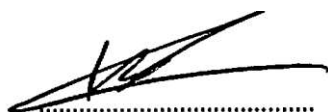
The trustees are responsible for preparing the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

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

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

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

3 Other income

	Total funds £
--	---------------------

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Note			
Governance costs	82,399	1,189	83,588
Total for 2020	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:

	2021 £	2020 £
Staff costs during the year were:		
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:

	2021 No	2020 No
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 £
Cost			
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
Depreciation			
At 1 January 2021	-	24,938	24,938
Charge for the year	-	1,377	1,377
At 31 December 2021	-	26,315	26,315
Net book value			
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 £
Unrestricted funds				
General	454,055	88,210	(82,399)	459,866
Restricted funds	6,161	5,261	(1,189)	10,233
Total funds	460,216	93,471	(83,588)	470,099
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	440,843	76,971	(63,759)	454,055
Restricted funds	6,306	650	(795)	6,161
Total funds	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)
Total net assets	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)
Total net assets	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

	At 1 January 2021 £	At 31 December 2021 £
Cash at bank and in hand	37,164	37,164
Net debt	37,164	37,164
	At 1 January 2020 £	At 31 December 2020 £
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

	Unrestricted funds General £	Restricted funds £	Total funds £
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
Total for 2021	82,399	1,189	83,588
Total for 2020	63,759	795	64,554

15 Independent examiner's remuneration

	2021 £	2020 £
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
Total for 2021	24,317	24,317
Total for 2020	25,417	25,417

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

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
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
Expenditure on:		
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
Reconciliation of funds		
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

	Total Restricted Funds 2021 £	Total Restricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	5,261	650
Total income	5,261	650
Expenditure on:		
Charitable activities	(1,189)	(795)
Total expenditure	(1,189)	(795)
Net income/(expenditure)	4,072	(145)
Net movement in funds	4,072	(145)
Reconciliation of funds		
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

	Total 2021 £	Total 2020 £
Income and Endowments from:		
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	93,471	77,621
Expenditure on:		
Charitable activities (analysed below)	(83,588)	(64,554)
Total expenditure	(83,588)	(64,554)
Net income	9,883	13,067
Net movement in funds	9,883	13,067
Reconciliation of funds		
Total funds brought forward	460,216	447,149
Total funds carried forward	470,099	460,216

Raza Jamia Mosque & Islamic Centre

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

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
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
<i>Charitable activities</i>		
Islamic Books Income	147	647
Radio Income	320	100
Nikkah/Wedding Income	360	-
Student Fees	23,490	24,670
	24,317	25,417
<i>Other income</i>		
UK Government grants	16,906	27,981
Grants - other agencies	-	5,000
	16,906	32,981
<i>Charitable activities</i>		
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

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