

Report of the Trustees and  
Audited Financial Statements for the Year Ended 31 March 2024  
for  
Jamiat Ittihad-UI-Muslimin

Accountants Plus (Hamilton) Ltd  
T/A Accountants Plus  
Statutory Auditor  
Second Floor  
Airbles House  
270 Airbles Road  
Motherwell  
ML1 3AT

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for the Year Ended 31 March 2024

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Report of the Trustees  
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The aims and objectives of the Jamiat Ittihad UI Muslimin are:

- To provide a meeting place for ethnic minority groups settled in and around Glasgow.
- To promote a greater awareness of religion and education by holding various classes and lectures on topics affecting the community.
- To promote the language skills of the various ethnic minorities groups in and around Glasgow.
- To provide a platform for the issues concerning the ethnic minorities.
- To promote ethnic arts and skills.
- To increase awareness of the advantages of education and to help ethnic minority groups improve their standard of life through community education.

## **FINANCIAL REVIEW**

### **Principal funding sources**

The main source of income continues to be by way of collections and donations from the congregation. Other sources of income include funerals, school fees, kitchen and hall lets and car park fees.

Incoming resources in 2024 were £1,579,233 compared to £1,616,101 in 2023. Resources expended were £1,570,620 compared with £1,679,871 in 2023. Net incoming resources were £8,613 (2023: Net outgoing £63,770).

### **Reserves policy**

The Executive Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy in line with charity regulation guidelines whereby the unrestricted revenue funds not committed or invested in tangible fixed assets held by the charity should be 3 months of the current annual expenditure. The target level is therefore £265,000.

The present level of unrestricted funds, excluding designated funds, available to the charity are £518,949 which is the equivalent of 25 weeks expenditure.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **Recruitment and appointment of new trustees**

In accordance with the Constitution the members of the Executive Committee shall be elected 2-yearly at the Bi-Annual General meeting of the members by the majority of votes of those present and shall hold office until their successors are appointed at the next Bi-Annual General Meeting.

Report of the Trustees  
for the Year Ended 31 March 2024

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Executive Committee meet at least once a month throughout the year to administer the charity. They have power to appoint special or sub-committees for specific purposes and members of the Society not members of the Committee may be appointed members of such sub-committees.

Title to all heritable properties of the charity has been vested in the Property Trustees who regulate the use and occupation of the properties vested in them. They are also responsible for the maintenance, repair, refurbishment and renewal of the properties. They cannot dispose, lease or charge with debt any property except with the prior approval of a resolution supported by three quarters of the members.

**Induction and training of new trustees**

It is a policy that new members of the Executive Committee attend a short induction and training session where they are briefed on the content of the Constitution, the decision making process, the business plan and recent financial performance of the charity.

**Risk management**

It is a policy that the Executive Committee have a risk management strategy which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC013142

**Principal address**

1 Mosque Avenue  
Off Ballater Street  
Glasgow  
G5 9TA

**Trustees**



## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Auditors**

Accountants Plus (Hamilton) Ltd  
T/A Accountants Plus  
Statutory Auditor  
Second Floor  
Airbles House  
270 Airbles Road  
Motherwell  
ML1 3AT

### **Bankers**

Bank of Scotland  
167 - 201 Argyle Street  
Glasgow  
G2 8BU

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

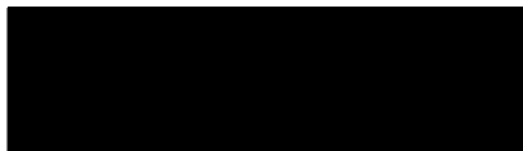
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 9/10/25 and signed on its behalf by:



## Report of the Independent Auditors to the Trustees of Jamiat Ittihad-UI-Muslimin

### **Opinion**

We have audited the financial statements of Jamiat Ittihad-UI-Muslimin (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

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

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

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

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

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

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

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks.

The key factors impacting the detection of irregularities are the inherent difficulty in detecting irregularities, the effectiveness of the charity's controls and the nature, timing and extent of the audit procedures performed.

We note that it can be harder to detect irregularities arising due to fraud as they may involve deliberate concealment or collusion. We focused on laws and regulations that could give rise to a material misstatement in the financial statements including, but not limited to, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and significant regulations relating to the sector in which the charity operates.

Our procedures in relation to fraud and irregularities included but were not limited to:

- Inquiries of management whether they have knowledge of any actual, suspected or alleged fraud.
- Gaining an understanding of the legal and regulatory framework through discussion with management and identifying how the charity ensures compliance through a review of systems. Assessing the collective ability of the audit team to identify or recognise non-compliance with laws and regulations. We identified the following as significant laws and regulations for this charity - Scottish charity regulations.
- Gaining an understanding of the internal controls established to mitigate risk related to fraud.
- Making an assessment of the susceptibility of the charity's financial statements to material misstatement.
- Carrying out a review of accounting systems and procedure and making an assessment on the effectiveness of its control environment.



Report of the Independent Auditors to the Trustees of  
Jamiat Ittihad-UI-Muslimin

- Identifying the principal risks where fraud could take place eg posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates and significant one-off or unusual transaction. Discussion of these matters by the audit team.
- Review of board minutes and relevant correspondence with regulators and legal advisors.
- Agreement of the financial statement disclosures to underlying supporting documentation.

The primary responsibility for the prevention and detection of irregularities including fraud rests with both those charged with governance and management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In particular, the more removed from the financial transactions, the less likely it is that we would become aware of non-compliance with laws and regulations.

As a result of our procedures, we did not identify any key audit matters relating to irregularities.

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

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Accountants Plus (Hamilton) Ltd*

Accountants Plus (Hamilton) Ltd  
T/A Accountants Plus  
Statutory Auditor  
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Date: *9th* October 2025

**Statement of Financial Activities**  
for the Year Ended 31 March 2024

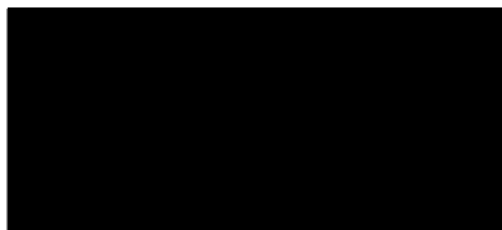
	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	1,215,697	363,536	1,579,233	1,616,101
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
General		1,455,320	115,300	1,570,620	1,679,871
<b>NET INCOME/(EXPENDITURE)</b>		(239,623)	248,236	8,613	(63,770)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		9,231,373	54,153	9,285,526	9,349,296
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>8,991,750</b>	<b>302,389</b>	<b>9,294,139</b>	<b>9,285,526</b>

Jamiat Ittihad-UI-Muslimin

Balance Sheet  
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	8,358,516	-	8,358,516	8,366,069
<b>CURRENT ASSETS</b>					
Debtors	9	461,637	-	461,637	480,811
Cash at bank and in hand		283,561	302,389	585,950	598,287
		<u>745,198</u>	<u>302,389</u>	<u>1,047,587</u>	<u>1,079,098</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(111,964)	-	(111,964)	(159,641)
<b>NET CURRENT ASSETS</b>		<u>633,234</u>	<u>302,389</u>	<u>935,623</u>	<u>919,457</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>8,991,750</u>	<u>302,389</u>	<u>9,294,139</u>	<u>9,285,526</u>
<b>NET ASSETS</b>		<u>8,991,750</u>	<u>302,389</u>	<u>9,294,139</u>	<u>9,285,526</u>
<b>FUNDS</b>	11				
Unrestricted funds				8,991,750	9,231,373
Restricted funds				<u>302,389</u>	<u>54,153</u>
<b>TOTAL FUNDS</b>				<u>9,294,139</u>	<u>9,285,526</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9/10/25 and were signed on its behalf by:



Cash Flow Statement  
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	372,689	174,734
Net cash provided by operating activities		372,689	174,734
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(385,026)	(61,814)
Net cash used in investing activities		(385,026)	(61,814)
<b>Change in cash and cash equivalents in the reporting period</b>		(12,337)	112,920
<b>Cash and cash equivalents at the beginning of the reporting period</b>		598,287	485,367
<b>Cash and cash equivalents at the end of the reporting period</b>		585,950	598,287

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2024

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.24 £	31.3.23 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	8,613	(63,770)
<b>Adjustments for:</b>		
Depreciation charges	392,578	372,956
Decrease/(increase) in debtors	19,174	(235,736)
(Decrease)/increase in creditors	(47,676)	101,284
<b>Net cash provided by operations</b>	<u>372,689</u>	<u>174,734</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank and in hand	598,287	(12,337)	585,950
	<u>598,287</u>	<u>(12,337)</u>	<u>585,950</u>
<b>Total</b>	<u>598,287</u>	<u>(12,337)</u>	<u>585,950</u>

Notes to the Financial Statements  
for the Year Ended 31 March 2024

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Freehold property	- 4% on cost
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.3.24	31.3.23
	£	£
Donations	445,632	428,905
Charity appeals	127,070	102,908
Car park donations	69,159	43,843
Subscriptions	5,584	-
Hall lets	456,045	556,646
Funeral services	370,292	386,840
Education fees	83,529	89,834
Education complex	21,922	7,125
	<u>1,579,233</u>	<u>1,616,101</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
General	<u>846,560</u>	<u>724,060</u>	<u>1,570,620</u>

**4. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
General	<u>702,749</u>	<u>21,311</u>	<u>724,060</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**6. STAFF COSTS**

	31.3.24	31.3.23
	£	£
Wages and salaries	275,534	277,990
Social security costs	3,933	3,002
Other pension costs	2,305	2,080
	<u>281,772</u>	<u>283,072</u>

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

	31.3.24	31.3.23
Imams, teachers and support staff	<u>37</u>	<u>42</u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>1,327,605</u>	<u>288,496</u>	<u>1,616,101</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General	<u>1,425,080</u>	<u>254,791</u>	<u>1,679,871</u>
<b>NET INCOME/(EXPENDITURE)</b>	(97,475)	33,705	(63,770)
Transfers between funds	<u>22,822</u>	<u>(22,822)</u>	<u>-</u>
<b>Net movement in funds</b>	(74,653)	10,883	(63,770)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>9,306,026</u>	<u>43,270</u>	<u>9,349,296</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>9,231,373</u>	<u>54,153</u>	<u>9,285,526</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST OR VALUATION</b>				
At 1 April 2023	9,380,000	85,240	34,300	9,499,540
Additions	339,026	-	46,000	385,026
At 31 March 2024	9,719,026	85,240	80,300	9,884,566
<b>DEPRECIATION</b>				
At 1 April 2023	1,079,200	25,702	28,569	1,133,471
Charge for year	364,761	14,885	12,933	392,579
At 31 March 2024	1,443,961	40,587	41,502	1,526,050
<b>NET BOOK VALUE</b>				
At 31 March 2024	8,275,065	44,653	38,798	8,358,516
At 31 March 2023	8,300,800	59,538	5,731	8,366,069

Included in cost or valuation of land and buildings is freehold land of £600,000 (2023 - £600,000) which is not depreciated.

Cost or valuation at 31 March 2024 is represented by:

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
Valuation in 2013	5,080,000	-	-	5,080,000
Valuation in 2021	4,300,000	-	-	4,300,000
Cost	339,026	85,240	80,300	504,566
	9,719,026	85,240	80,300	9,884,566

Freehold land and buildings were valued on a fair value basis on 16 August 2023 by D. M. Hall.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade debtors	409,755	15,941
Prepayments and accrued income	51,882	464,870
	<u>461,637</u>	<u>480,811</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade creditors	35,771	37,562
Taxation and social security	1,301	1,487
Other creditors	74,892	120,592
	<u>111,964</u>	<u>159,641</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement	Transfers	At
	£	in funds	between	31.3.24
		£	funds	£
<b>Unrestricted funds</b>				
General fund	454,941	131,034	(67,026)	518,949
Fixed Assets	8,366,069	(392,579)	385,026	8,358,516
Education Complex	410,363	21,922	(318,000)	114,285
	<u>9,231,373</u>	<u>(239,623)</u>	-	<u>8,991,750</u>
<b>Restricted funds</b>				
Pakistan Appeal	-	1,053	-	1,053
Turkey Appeal	-	6,707	-	6,707
Fitrana	4,728	8,714	-	13,442
Iftari	12,604	13,398	-	26,002
Poverty Relief donations	14,258	1,574	-	15,832
Zakat & Sadaqha	22,563	97,480	-	120,043
Palestine Appeal	-	99,446	-	99,446
Libya Morocco Appeal	-	19,864	-	19,864
	<u>54,153</u>	<u>248,236</u>	-	<u>302,389</u>
<b>TOTAL FUNDS</b>	<u>9,285,526</u>	<u>8,613</u>	-	<u>9,294,139</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,193,776	(1,062,742)	131,034
Fixed Assets	(1)	(392,578)	(392,579)
Education Complex	21,922	-	21,922
	<hr/>	<hr/>	<hr/>
	1,215,697	(1,455,320)	(239,623)
<b>Restricted funds</b>			
Pakistan Appeal	1,053	-	1,053
Turkey Appeal	6,707	-	6,707
Fitrana	33,547	(24,833)	8,714
Iftari	60,065	(46,667)	13,398
Poverty Relief donations	21,637	(20,063)	1,574
Zakat & Sadaqha	121,217	(23,737)	97,480
Palestine Appeal	99,446	-	99,446
Libya Morocco Appeal	19,864	-	19,864
	<hr/>	<hr/>	<hr/>
	363,536	(115,300)	248,236
<b>TOTAL FUNDS</b>	<hr/>	<hr/>	<hr/>
	1,579,233	(1,570,620)	8,613

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	225,577	268,356	(38,992)	454,941
Fixed Assets	8,677,211	(372,956)	61,814	8,366,069
Education Complex	403,238	7,125	-	410,363
	<u>9,306,026</u>	<u>(97,475)</u>	<u>22,822</u>	<u>9,231,373</u>
<b>Restricted funds</b>				
Islamic Relief	43,270	-	(43,270)	-
Pakistan Appeal	-	(11,813)	11,813	-
Turkey Appeal	-	(8,635)	8,635	-
Fitrana	-	4,728	-	4,728
Iftari	-	12,604	-	12,604
Poverty Relief donations	-	14,258	-	14,258
Zakat & Sadaqha	-	22,563	-	22,563
	<u>43,270</u>	<u>33,705</u>	<u>(22,822)</u>	<u>54,153</u>
<b>TOTAL FUNDS</b>	<u>9,349,296</u>	<u>(63,770)</u>	<u>-</u>	<u>9,285,526</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,320,480	(1,052,124)	268,356
Fixed Assets	-	(372,956)	(372,956)
Education Complex	7,125	-	7,125
	<u>1,327,605</u>	<u>(1,425,080)</u>	<u>(97,475)</u>
<b>Restricted funds</b>			
Pakistan Appeal	43,187	(55,000)	(11,813)
Turkey Appeal	59,721	(68,356)	(8,635)
Fitrana	23,123	(18,395)	4,728
Iftari	27,537	(14,933)	12,604
Poverty Relief donations	24,461	(10,203)	14,258
Zakat & Sadaqha	110,467	(87,904)	22,563
	<u>288,496</u>	<u>(254,791)</u>	<u>33,705</u>
<b>TOTAL FUNDS</b>	<u>1,616,101</u>	<u>(1,679,871)</u>	<u>(63,770)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	445,632	428,905
Charity appeals	127,070	102,908
Car park donations	69,159	43,843
Subscriptions	5,584	-
Hall lets	456,045	556,646
Funeral services	370,292	386,840
Education fees	83,529	89,834
Education complex	21,922	7,125
	<hr/>	<hr/>
	1,579,233	1,616,101
<b>Total incoming resources</b>	<hr/>	<hr/>
	1,579,233	1,616,101
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	275,534	277,990
Social security	3,933	3,002
Pensions	2,305	2,080
Other operating leases	520	-
Welfare costs	339,129	370,066
Food packs	20,063	77,867
Charity donations	98,568	176,924
Education costs	1,061	5,353
Sub contractors	105,447	165,899
	<hr/>	<hr/>
	846,560	1,079,181
<b>Support costs</b>		
<b>Management</b>		
Rates and water	11,316	13,023
Insurance	15,268	14,338
Light and heat	144,257	113,991
Telephone	5,124	3,785
Postage and stationery	995	3,431
Advertising	1,210	-
Sundries	13,268	7,515
Cleaning	24,510	12,613
Repairs & maintenance	55,988	36,190
Bank charges	8,083	9,828
Carried forward	280,019	214,714

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
<b>Management</b>		
Brought forward	280,019	214,714
Consulting	30,152	-
Depreciation of tangible and heritage assets	392,578	372,956
	<u>702,749</u>	<u>587,670</u>
<b>Governance costs</b>		
Auditors' remuneration	8,870	8,640
Auditors' remuneration for non audit work	2,592	3,600
Accountancy and legal fees	9,849	780
	<u>21,311</u>	<u>13,020</u>
Total resources expended	<u>1,570,620</u>	<u>1,679,871</u>
<b>Net income/(expenditure)</b>	<u>8,613</u>	<u>(63,770)</u>

