

THE NELSON MASJID COMMITTEE (GHOSIA JAMIA MOSQUE)

The report of the trustees for the year ended 31st October 2020

Introduction

The trustees present their annual report and accounts for the year ended 31st October 2020. The board of the trustees are satisfied with the performance of the charity during the year and the position at 31st October 2020 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is "**The Nelson Masjid Committee (Ghosia Jamia Mosque)**", The charity is also know by the name **Markazi Jamia Masjid Ghausia, Nelson.**

The legal registration details are:-

The Principal Office is: Clayton Street, Nelson, BB9 7RH
Charity Registration Number: 512891
The telephone number is 01282 614976

Objectives and Activities of the Charity

The charity's objectives and principal activities to provide Mosque and Culture of Nelson for the purpose

- 1: Advancing the Islamic Religion
- 2: Teaching of the Principles of the Islamic Faith
- 3: Making Provision for Islamic Marriage and Funeral Ceremonies According to Sharia and the Law of the Land
- 4: Advancing Education in Islamic Traditions and History
- 5: To help people in sending the bodies of deceased persons to Pakistan and to arrange for such financial contribution to be made from Muslims in the community
- 6: To make sufficient arrangement for the education in Arabic and Urdu of boys and girls

Independent Examiner

Mudassar Iqbal
RMI Accountancy
128 Colne Road
Burnley
Lancashire
BB10 1DT

Statement of Trustees' Responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 1st May 2021.

Muhammad Khan

Muhammad Khan
Trustee

Registered number
512891

The Nelson Masjid Committee (Ghosia Jamia Mosque)

Report and Accounts

31 October 2020

The Nelson Masjid Committee (Ghosia Jamia Mosque)
Report and accounts
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**The Nelson Masjid Committee (Ghosia Jamia Mosque)
Company Information**

Trustees

Mohammad Rashid Anwar
Mohammed Khan
Walayat Khan
Muhammad Khan

Accountants

RMI Accountancy
128 Colne Road
Burnley
BB10 1DT

Bankers

Barclays

Registered office

Clayton Street
Nelson
Lancashire
BB9 7RH

Charity registered number

512891

The Nelson Masjid Committee (Ghosia Jamia Mosque)
Statement of Financial Activities
for the year ended 31 October 2020

	2020	2019
	£	£
Gross incoming resources	350,654	273,631
Costs of charitable activities	(225,545)	(239,208)
Other operating income	56,273	-
Operating profit	<u>181,382</u>	<u>34,423</u>
Net incoming resources	<u>181,382</u>	<u>34,423</u>
	-	-
Net movement in funds	<u>181,382</u>	<u>34,423</u>
Total funds brought forward	<u>2,670,313</u>	<u>2,635,890</u>
Total funds carried forward	<u>2,817,570</u>	<u>2,670,313</u>

The Nelson Masjid Committee (Ghosia Jamia Mosque)

Registered number: 512891

**Abridged Balance Sheet
as at 31 October 2020**

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	3	2,141,508	2,141,508
Current assets			
Cash at bank and in hand		676,062	525,266
Net current assets		<u>676,062</u>	<u>525,266</u>
Net assets		<u>2,817,570</u>	<u>2,666,774</u>
Capital and reserves			
Revaluation reserve	4	2,636,188	2,636,188
Unrestricted revenue accumulated funds		181,382	30,586
Total charity' funds		<u>2,817,570</u>	<u>2,666,774</u>

Mohammad Khan

Director

Approved by the board on 1 May 2021

**The Nelson Masjid Committee (Ghosia Jamia Mosque)
Notes to the Abridged Accounts
for the year ended 31 October 2020**

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE. the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid. Incoming resources are accounted for on a receivable basis.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

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

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown

Recognition of liabilities

The Nelson Masjid Committee (Ghosia Jamia Mosque)
Notes to the Abridged Accounts
for the year ended 31 October 2020

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Unrealised and realised gains

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into.

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

The Nelson Masjid Committee (Ghosia Jamia Mosque)
Notes to the Abridged Accounts
for the year ended 31 October 2020

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2020	2019
	Number	Number
Average number of persons employed by the company	<u>25</u>	<u>25</u>
3 Tangible fixed assets		Total
		£
Cost		
At 1 November 2019		<u>2,141,508</u>
At 31 October 2020		<u>2,141,508</u>
Depreciation		
At 31 October 2020		<u>-</u>
Net book value		
At 31 October 2020		<u>2,141,508</u>
At 31 October 2019		<u>2,141,508</u>
4 Revaluation reserve	2020	2019
	£	£
At 1 November 2019	<u>2,636,188</u>	<u>2,636,188</u>
At 31 October 2020	<u>2,636,188</u>	<u>2,636,188</u>

5 Other information

The Nelson Masjid Committee (Ghosia Jamia Mosque) is a register charity in England. Its registered office is:
 Clayton Street
 Nelson
 Lancashire
 BB9 7RH

The Nelson Masjid Committee (Ghosia Jamia Mosque)
Detailed profit and loss account
for the year ended 31 October 2020

This schedule does not form part of the statutory accounts

	2020	2019
	£	£
Total incoming resources	604,127	645,994
Donation	(253,473)	(372,363)
Gross profit	<u>350,654</u>	<u>273,631</u>
Costs of charitable activities	(225,545)	(239,208)
Other operating income	56,273	-
Net funds	<u>181,382</u>	<u>34,423</u>
Gain on revaluation of investments	-	-
Net funds	<u><u>181,382</u></u>	<u><u>34,423</u></u>

The Nelson Masjid Committee (Ghosia Jamia Mosque)
Detailed profit and loss account
for the year ended 31 October 2020

This schedule does not form part of the statutory accounts

	2020	2019
	£	£
Total incoming resources		
Total incoming resources	<u>604,127</u>	<u>645,994</u>
Donation		
Support costs for grants paid - Funeral services	168,702	136,013
Grant payable - Qurbanies	25,200	24,520
Muslim hands charity donation	-	27,219
Grant payable - Zakat & Sadka	59,571	110,600
Zakat & Sadka	-	880
Grant payable youth funds	-	61,167
Event cost	-	11,964
	<u>253,473</u>	<u>372,363</u>
Administrative expenses		
Employee costs:		
Wages and salaries	138,482	153,867
Pensions contribution - administrative staff	684	721
Employer's NI	1,331	2,611
Motor expenses	-	554
	<u>140,497</u>	<u>157,753</u>
Premises costs:		
Rates	-	5,401
Service charges	4,458	5,066
Light and heat	9,276	17,491
Cleaning	-	1,008
	<u>13,734</u>	<u>28,966</u>
General administrative expenses:		
Telephone and internet	435	1,119
Stationery and printing	-	6,564
Radio cost	-	1,785
Information and publications	-	350
Bank charges	1,573	1,884
Insurance	3,900	5,189
Equipment expensed	-	738
Security	-	960
Licence fees	-	260
Repairs and maintenance	64,006	31,413
Sundry expenses	-	827
	<u>69,914</u>	<u>51,089</u>
Legal and professional costs:		
Accountancy fees	1,400	1,400
	<u>1,400</u>	<u>1,400</u>
	<u>225,545</u>	<u>239,208</u>
Other operating income		
Other operating income	<u>56,273</u>	<u>-</u>

The Nelson Masjid Committee (Ghosia Jamia Mosque)
Detailed balance sheet
as at 31 October 2020

This schedule does not form part of the statutory accounts

Tangible fixed assets

	Land and buildings £
Cost	
At 1 November 2019	2,141,508
At 31 October 2020	<u>2,141,508</u>
Depreciation	
At 31 October 2020	<u>-</u>
Net book value	
At 31 October 2020	<u>2,141,508</u>
At 31 October 2019	<u>2,141,508</u>

Report of the independent Examiner to the trustees of

THE NELSON MASJID COMMITTEE (GHOSIA JAMIA MOSQUE)

On the accounts of the Charity for the year ended 31st October 2020

I report on the Financial Statements of the Charity for the year ended 31st October 2020 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisation, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting.

Respective Responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of section 144 (1) of the Charities Act 2011 (the Act) does not apply and that there is no requirement in the governing documents or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:-

- a) Examine the accounts under section 145 of the act
- b) To follow the procedure laid down in the general Direction given by the Charity Commission under section 145 (5) (b) of the act: and:
- c) To state whether particular matters have come to my attention.

Basis of Opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An Independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a Comparison of the Financial Statements presented with these records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The Purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The Procedure undertaken do not provide all the evidence that would be required in an audit and information supplied by the trustees, the course of the examination is not subjected to audit tests or enquiries and consequently I do not express an audit opinion on the view given by the financial statements and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

Subject to the limitation upon the scope of my work as detailed above, in connection with my examination, I can confirm that

The following section is only applicable if

- 1) The gross income of the charity in the year ended 31st October 2020 appears to exceed the sum specified in section 145 (3) of the act, namely £250,000 and that I am Qualified to act as independent examiner in accordance with that section by virtue of my being a qualified accountant.
- 2) This is a report in respect of an examination carried out under section 145 of the act and in accordance with any directions given by the commission under subsection (5)(b) of that section which are applicable;

And that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements,

- i. To keep accounting records in accordance with section 130 of the Act
- ii. To prepare financial statements which accord with the accounting records and comply with the accounting requirements of the act and ;
- iii. That the financial Statements be prepared in accordance with the methods and principles set out in the statement of Recommended Practice – Accounting and Reporting by Charities have not met or to which, in opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Mudassar Iqbal

Mr Mudassar Iqbal – MSc, FFA, FTA, CFE
Fellow Financial Accountant

RMI Accountancy

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