

Trustees' annual report for the period



CHARITY COMMISSION
FOR ENGLAND AND WALES

Period start date Period end date

Charity name Charity No (if any)

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	RELIGIOUS PRAYERS & FUNCTIONS, TEACHING OF RELIGIOUS VERSES TO MUSLIMS OF ALL AGES
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	MEETINGS FOR THE ADVANCEMENT OF THE ISLAMIC FAITH PROVISION OF RELIGIOUS EDUCATION, WORSHIP & STUDY
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	THE TRUSTEES HAVE GIVEN DUE CONSIDERATION TO THE GENERAL GUIDANCE PUBLISHED BY THE CHARITY COMMISSION RELATING TO PUBLIC BENEFIT

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>THE MAIN PURPOSE AND ACTIVITIES OF THE CHARITY HAVE BEEN FULFILLED BY:-</p> <ul style="list-style-type: none"> - PROVIDING FACILITIES FOR DAILY RELIGIOUS PRAYERS - ARABIC TEACHING - RELIGIOUS FUNCTIONS & SPECIAL PRAYERS - E.G. JUMMA & EID CELEBRATIONS, PRAYERS & RAMADAN

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

	SORP reference	
Review of the charity's financial position at the end of the period	Para 1.21	THE FINANCIAL POSITION AT THE END OF THE PERIOD IS SATISFACTORY
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	RESERVES ARE MAINTAINED IN ORDER TO MEET FINANCIAL COMMITMENTS
Amount of reserves held	Para 1.22	£1,427,292
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A - CHARITY HAS SUFFICIENT LIQUID FUNDS AT THE END OF THE YEAR

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:	SORP reference	
Type of governing document (trust deed, royal charter)	Para 1.25	CONSTITUTION
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	TRUST
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	ELECTION

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		THE CHARITY HAS CONTINUED WITH PLANNED REFURBISHMENT OF THE MOSQUE,

Reference and Administrative details

Charity name	THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE
Other name the charity uses	—
Registered charity number	0513337
Charity's principal address	16-18 GREENFIELD STREET HYDE CHESHIRE SK14 1BX

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	MUJIBUL HAQUE	CHAIRMAN		
2	ABUL KALAM AZAD	SECRETARY		
3	ABDUL WADOOD GANI	TREASURER		
4	MD BADRUL ALOM	ASSIT. TREASURER		
5	MUHAMMED KHURSRO ULLAH	VICE CHAIRMAN		
6	MOHAMMED LAGIB KHAN	VICE CHAIRMAN		
7	MOHAMMED ASAD	PRESS SECRETARY		
8	SHAFIQ AHMED MIAH	EDUCATION SECRETARY		
9	SURAT MIAMH	ASSIT. SECRETARY		
10	KHAN KOYAS JDDIN AHMED	ORGANISING SEC		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and Administrative details

(cont)

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	/
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	/
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	/

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)

A. Reza

Full name(s)

ALI REZA

Position (eg Secretary,
Chair, etc)

CHAIRMAN

Date

19/06/2024

**THE HYDE JAMIA MOSQUE
AND ISLAMIC CENTRE**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st MARCH 2023**

**Allen Mills Howard & Co.
Chartered Certified Accountants
& Registered Auditors
Hyde**

THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

REGISTERED CHARITY NO : 513337

ADDRESS : 16-18 Greenfield Street
Hyde
Cheshire

TELEPHONE : 0161 368 1551

OFFICERS :

Chairman	Ali Reza
Secretary	Mohammed Abdul Wadood Gani
Treasurer	Hira Choudhury

BANKERS :

Al Rayan Bank 394 Coventry Road Small Heath Birmingham B10 0UF
Barclays Bank Leicester LE87 2BB

INDEPENDENT EXAMINER :

Stephen Kenworthy Howard Allen Mills Howard & Co. Chartered Certified Accountants Library Chambers 48 Union Street Hyde Cheshire SK14 1ND
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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

We report on the accounts of the Trust for the year ended 31st March 2023, which are set out on pages 1 to 6.

Respective responsibilities of Trustees and Examiner

The trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145 (5) (b) of the 2011 Act and;
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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

Independent Examiner's Statement

In connection with our examination, we have concerns with regard to the recording of cash income and expenditure. The procedures employed do not adequately provide checks and balances between the cash receipts and payments and the members individual record of subscriptions. Reliance has been placed on information supplied by the officers.

Other than the above, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Kenworthy Howard F.C.C.A
Allen Mills Howard & Co.
Chartered Certified Accountants
Library Chambers
48 Union Street
Hyde
Cheshire
SK14 1ND

10th October 2023

THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE
BALANCE SHEET
FOR THE YEAR ENDED 31ST MARCH 2023

	<u>General</u> <u>Unrestricted</u> <u>Fund</u> <u>£</u>	<u>Mosque</u> <u>Restricted</u> <u>Fund</u> <u>£</u>	<u>Year to</u> <u>31/03/2023</u> <u>£</u>	<u>Total Funds</u> <u>Year to</u> <u>31/03/2022</u> <u>£</u>
<u>TANGIBLE FIXED ASSETS</u>				
Greenfield Street Corporation Street Fixtures and Fittings	- - 32,709	1,012,624 19,788 -	1,012,624 19,788 32,709	949,320 20,192 10,809
<u>CURRENT ASSETS</u>				
Debtors Stock Cash at Bank Cash in Hand	683 1,624 366,220 2,101	- - - -	683 1,624 366,220 2,101	2,344 1,520 420,683 1,732
<u>CURRENT LIABILITIES DUE WITHIN ONE YEAR</u>				
Creditors	(8,457)	-	(8,457)	(2,619)
	<u>394,880</u>	<u>1,032,412</u>	<u>1,427,292</u>	<u>1,403,981</u>
<u>FUNDS</u>				
Unrestricted Restricted	455,130 -	- 972,162	455,130 972,162	434,469 969,512
	<u>455,130</u>	<u>972,162</u>	<u>1,427,292</u>	<u>1,403,981</u>

Approved by the Trustees on 12th October 2023 and signed on its behalf by:

 Chairman _____
 M. Shabbir Secretary _____

THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	<u>Note</u>	<u>General Unrestricted Fund £</u>	<u>Mosque Restricted Fund £</u>	<u>Total Funds Year to 31/03/2023 £</u>	<u>Year to 31/03/2022 £</u>
<u>INCOMING RESOURCES</u>					
Voluntary Income	2(a)	101,813	23,720	125,533	123,852
Activities for Generating Funds	2(b)	14,906	-	14,906	13,096
Income from Non-Charitable Trading	2(c)	512	-	512	9,252
		<u>117,231</u>	<u>23,720</u>	<u>140,951</u>	<u>146,200</u>
<u>TOTAL INCOMING RESOURCES</u>					
<u>RESOURCES USED</u>					
Directly relating to the work of the Mosque	3(a)	87,851	-	87,851	68,277
Mosque Management and Administration	3(b)	8,719	21,070	29,789	26,187
		<u>96,570</u>	<u>21,070</u>	<u>117,640</u>	<u>94,464</u>
<u>TOTAL RESOURCES USED</u>					
<u>NET MOVEMENT IN FUNDS</u>					
Balances Brought Forward		20,661	2,650	23,311	51,736
Transfer Unrestricted to Restricted		434,469	969,512	1,403,981	1,352,245
		-	-	-	-
		<u>455,130</u>	<u>972,162</u>	<u>1,427,292</u>	<u>1,403,981</u>
<u>Balances Carried Forward</u>					

THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

Basis of Accounting :

The accounts have been prepared under the historical cost convention; consistent with fundamental concepts of going concern, accruals, consistency and prudence; and comply with applicable accounting standards and (SORP (FRS 102).

Tangible Fixed Assets :

Land & Buildings

Depreciation is provided for at the rate of 2% per annum.

Other Fixtures & Fittings

Fixtures & Fittings used within the Mosque premises are depreciated at rates deemed appropriate -15%

Taxation :

As a charity no tax is due.

Funds :

Restricted funds represent donations or grants received for a specific object or invited by the Mosque for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The Mosque usually invest separately for each fund.

Unrestricted funds are general funds which can be used for Mosque ordinary purposes.

Incoming Resources :

Planned giving, collections and donations are recognized when received. Grants and legacies are accounted for when the Mosque is legally entitled to the amounts due. All other income is recognized when it is receivable.

Resources Expended :

Expenditure is generally recognised when it is incurred.

THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

	General Unrestricted Fund £	Mosque Restricted Fund £	Year to 31/03/2023 £	Total Funds Year to 31/03/2022 £
2. <u>INCOMING RESOURCES</u>				
2(a). <u>VOLUNTARY INCOME</u>				
Members Subscriptions	45,578	-	45,578	49,920
Other Collections and Donations	56,235	-	56,235	70,354
Security Guard Collection	-	-	-	-
Mosque Extension Collection	-	23,720	23,720	3,578
	<u>101,813</u>	<u>23,720</u>	<u>125,533</u>	<u>123,852</u>
2(b). <u>ACTIVITIES FOR GENERATING FUNDS</u>				
Childrens Study Group	10,232	-	10,232	4,286
Other Sundry Income	24	-	24	50
Hafiz Class	4,650	-	4,650	5,060
Election Nomination Fees	-	-	-	3,700
	<u>14,906</u>	<u>-</u>	<u>14,906</u>	<u>13,096</u>
2(c) <u>INCOME FROM NON-CHARITABLE TRADING</u>				
Net Profit from Radio Sales	1,089	-	1,089	1,516
Net Profit from Bag & Book Sales	(577)	-	(577)	207
CJRS Grants	-	-	-	7,529
	<u>512</u>	<u>-</u>	<u>512</u>	<u>9,252</u>
<u>TOTAL INCOMING RESOURCES</u>	<u>117,231</u>	<u>23,720</u>	<u>140,951</u>	<u>146,200</u>

THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

3. RESOURCES USED

3(a). DIRECTLY RELATING TO THE WORK OF THE MOSQUE

	General Unrestricted Fund £	Mosque Restricted Fund £	Year to 31/03/2023 £	Year to 31/03/2022 £
Imams Salaries	56,310	-	56,310	56,008
Ex Gratia Payment	-	-	-	2,500
Pensions	672	-	672	500
Children's Competition	-	-	-	195
Guest Speakers	1,650	-	1,650	-
Mosque Running Expenses				
Repairs	9,423	-	9,423	5,386
Telephone	684	-	684	518
Cleaning Materials	522	-	522	440
Heat Light Water	13,479	-	13,479	(444)
Insurance	1,937	-	1,937	1,692
Licence for P.A.System	100	-	100	100
Celebration Catering Costs	3,074	-	3,074	1,382
	<u>87,851</u>	<u>-</u>	<u>87,851</u>	<u>68,277</u>

3(b). MOSQUE MANAGEMENT AND ADMINISTRATION

Chief Rent & Rates - Corporation St	9	-	9	18
Hall Hire	-	-	-	-
Bank Charges	77	-	77	84
Independent Examiners Fees	1,290	-	1,290	1,290
Payroll Costs	1,190	-	1,190	1,329
Legal & Professional Fees	-	-	-	1,200
Sundry Expenses	355	-	355	360
Printing , Stationery and Advertising	27	-	27	212
Depreciation	5,771	21,070	26,841	21,694
	<u>8,719</u>	<u>21,070</u>	<u>29,789</u>	<u>26,187</u>
TOTAL RESOURCES USED	<u>96,570</u>	<u>21,070</u>	<u>117,640</u>	<u>94,464</u>

THE HYDE JAMIA MOSQUE & ISLAMIC CENTRE

SCHEDULE OF MOVEMENTS OF FIXED ASSETS
FOR THE YEAR ENDED 31ST MARCH 2023

DEPRECIATING ASSETS

	<u>Corporation</u> <u>Street</u> £	<u>Fixtures</u> <u>And</u> <u>Fittings</u> £	<u>Greenfield</u> <u>Street</u> <u>Mosque</u> £	<u>Total</u> £
<u>COST</u>				
Opening Balance as at 1st April 2022	31,990	83,352	1,257,004	1,372,346
Additions in Year	-	27,671	83,970	111,641
Closing Balance as at 31st March 2023	<u>31,990</u>	<u>111,023</u>	<u>1,340,974</u>	<u>1,483,987</u>
<u>DEPRECIATION</u>				
Opening Balance as at 1st April 2022	11,798	72,543	307,684	392,025
Charge for Year	404	5,771	20,666	26,841
Closing Balance as at 31st March 2023	<u>12,202</u>	<u>78,314</u>	<u>328,350</u>	<u>418,866</u>
<u>NET BOOK VALUE</u>				
As at 31st March 2023	<u>19,788</u>	<u>32,709</u>	<u>1,012,624</u>	<u>1,065,121</u>
<i>As at 31st March 2022</i>	<u>20,192</u>	<u>10,809</u>	<u>949,320</u>	<u>980,321</u>

**THE HYDE JAMIA MOSQUE
AND ISLAMIC CENTRE**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st MARCH 2023**

**Allen Mills Howard & Co.
Chartered Certified Accountants
& Registered Auditors
Hyde**

THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

REGISTERED CHARITY NO : 513337

ADDRESS : 16-18 Greenfield Street
Hyde
Cheshire

TELEPHONE : 0161 368 1551

OFFICERS :

Chairman	Ali Reza
Secretary	Mohammed Abdul Wadood Gani
Treasurer	Hira Choudhury

BANKERS :

Al Rayan Bank 394 Coventry Road Small Heath Birmingham B10 0UF
Barclays Bank Leicester LE87 2BB

INDEPENDENT EXAMINER :

Stephen Kenworthy Howard Allen Mills Howard & Co. Chartered Certified Accountants Library Chambers 48 Union Street Hyde Cheshire SK14 1ND
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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE**

We report on the accounts of the Trust for the year ended 31st March 2023, which are set out on pages 1 to 6.

Respective responsibilities of Trustees and Examiner

The trustees are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145 (5) (b) of the 2011 Act and;
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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

Independent Examiner's Statement

In connection with our examination, we have concerns with regard to the recording of cash income and expenditure. The procedures employed do not adequately provide checks and balances between the cash receipts and payments and the members individual record of subscriptions. Reliance has been placed on information supplied by the officers.

Other than the above, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Kenworthy Howard F.C.C.A
Allen Mills Howard & Co.
Chartered Certified Accountants
Library Chambers
48 Union Street
Hyde
Cheshire
SK14 1ND

10th October 2023

THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE
BALANCE SHEET
FOR THE YEAR ENDED 31ST MARCH 2023

	<u>General</u> <u>Unrestricted</u> <u>Fund</u> £	<u>Mosque</u> <u>Restricted</u> <u>Fund</u> £	<u>Year to</u> <u>31/03/2023</u> £	<u>Year to</u> <u>31/03/2022</u> £
<u>TANGIBLE FIXED ASSETS</u>				
Greenfield Street Corporation Street Fixtures and Fittings	- - 32,709	1,012,624 19,788 -	1,012,624 19,788 32,709	949,320 20,192 10,809
<u>CURRENT ASSETS</u>				
Debtors	683	-	683	2,344
Stock	1,624	-	1,624	1,520
Cash at Bank	366,220	-	366,220	420,683
Cash in Hand	2,101	-	2,101	1,732
<u>CURRENT LIABILITIES DUE WITHIN ONE YEAR</u>				
Creditors	(8,457)	-	(8,457)	(2,619)
	<u>394,880</u>	<u>1,032,412</u>	<u>1,427,292</u>	<u>1,403,981</u>
<u>FUNDS</u>				
Unrestricted	455,130	-	455,130	434,469
Restricted	-	972,162	972,162	969,512
	<u>455,130</u>	<u>972,162</u>	<u>1,427,292</u>	<u>1,403,981</u>

Approved by the Trustees on 12th October 2023 and signed on its behalf by:

 Chairman _____
 M. Shabbir Secretary _____

THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	<u>Note</u>	<u>General Unrestricted Fund £</u>	<u>Mosque Restricted Fund £</u>	<u>Total Funds Year to 31/03/2023 £</u>	<u>Year to 31/03/2022 £</u>
<u>INCOMING RESOURCES</u>					
Voluntary Income	2(a)	101,813	23,720	125,533	123,852
Activities for Generating Funds	2(b)	14,906	-	14,906	13,096
Income from Non-Charitable Trading	2(c)	512	-	512	9,252
		<u>117,231</u>	<u>23,720</u>	<u>140,951</u>	<u>146,200</u>
<u>TOTAL INCOMING RESOURCES</u>					
<u>RESOURCES USED</u>					
Directly relating to the work of the Mosque	3(a)	87,851	-	87,851	68,277
Mosque Management and Administration	3(b)	8,719	21,070	29,789	26,187
		<u>96,570</u>	<u>21,070</u>	<u>117,640</u>	<u>94,464</u>
<u>TOTAL RESOURCES USED</u>					
<u>NET MOVEMENT IN FUNDS</u>					
Balances Brought Forward		20,661	2,650	23,311	51,736
Transfer Unrestricted to Restricted		434,469	969,512	1,403,981	1,352,245
		-	-	-	-
		<u>455,130</u>	<u>972,162</u>	<u>1,427,292</u>	<u>1,403,981</u>
<u>Balances Carried Forward</u>					

THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

Basis of Accounting :

The accounts have been prepared under the historical cost convention; consistent with fundamental concepts of going concern, accruals, consistency and prudence; and comply with applicable accounting standards and (SORP (FRS 102).

Tangible Fixed Assets :

Land & Buildings

Depreciation is provided for at the rate of 2% per annum.

Other Fixtures & Fittings

Fixtures & Fittings used within the Mosque premises are depreciated at rates deemed appropriate -15%

Taxation :

As a charity no tax is due.

Funds :

Restricted funds represent donations or grants received for a specific object or invited by the Mosque for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund. The Mosque usually invest separately for each fund.

Unrestricted funds are general funds which can be used for Mosque ordinary purposes.

Incoming Resources :

Planned giving, collections and donations are recognized when received. Grants and legacies are accounted for when the Mosque is legally entitled to the amounts due. All other income is recognized when it is receivable.

Resources Expended :

Expenditure is generally recognised when it is incurred.

THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

	General Unrestricted Fund £	Mosque Restricted Fund £	Year to 31/03/2023 £	Total Funds Year to 31/03/2022 £
2. <u>INCOMING RESOURCES</u>				
2(a). <u>VOLUNTARY INCOME</u>				
Members Subscriptions	45,578	-	45,578	49,920
Other Collections and Donations	56,235	-	56,235	70,354
Security Guard Collection	-	-	-	-
Mosque Extension Collection	-	23,720	23,720	3,578
	<u>101,813</u>	<u>23,720</u>	<u>125,533</u>	<u>123,852</u>
2(b). <u>ACTIVITIES FOR GENERATING FUNDS</u>				
Childrens Study Group	10,232	-	10,232	4,286
Other Sundry Income	24	-	24	50
Hafiz Class	4,650	-	4,650	5,060
Election Nomination Fees	-	-	-	3,700
	<u>14,906</u>	<u>-</u>	<u>14,906</u>	<u>13,096</u>
2(c) <u>INCOME FROM NON-CHARITABLE TRADING</u>				
Net Profit from Radio Sales	1,089	-	1,089	1,516
Net Profit from Bag & Book Sales	(577)	-	(577)	207
CJRS Grants	-	-	-	7,529
	<u>512</u>	<u>-</u>	<u>512</u>	<u>9,252</u>
<u>TOTAL INCOMING RESOURCES</u>	<u>117,231</u>	<u>23,720</u>	<u>140,951</u>	<u>146,200</u>

THE HYDE JAMIA MOSQUE AND ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

3. RESOURCES USED

3(a). DIRECTLY RELATING TO THE WORK OF THE MOSQUE

	General Unrestricted Fund £	Mosque Restricted Fund £	Year to 31/03/2023 £	Year to 31/03/2022 £
Imams Salaries	56,310	-	56,310	56,008
Ex Gratia Payment	-	-	-	2,500
Pensions	672	-	672	500
Children's Competition	-	-	-	195
Guest Speakers	1,650	-	1,650	-
Mosque Running Expenses				
Repairs	9,423	-	9,423	5,386
Telephone	684	-	684	518
Cleaning Materials	522	-	522	440
Heat Light Water	13,479	-	13,479	(444)
Insurance	1,937	-	1,937	1,692
Licence for P.A.System	100	-	100	100
Celebration Catering Costs	3,074	-	3,074	1,382
	<u>87,851</u>	<u>-</u>	<u>87,851</u>	<u>68,277</u>

3(b). MOSQUE MANAGEMENT AND ADMINISTRATION

Chief Rent & Rates - Corporation St	9	-	9	18
Hall Hire	-	-	-	-
Bank Charges	77	-	77	84
Independent Examiners Fees	1,290	-	1,290	1,290
Payroll Costs	1,190	-	1,190	1,329
Legal & Professional Fees	-	-	-	1,200
Sundry Expenses	355	-	355	360
Printing , Stationery and Advertising	27	-	27	212
Depreciation	5,771	-	5,771	21,694
	<u>8,719</u>	<u>21,070</u>	<u>26,841</u>	<u>21,694</u>
	<u>96,570</u>	<u>21,070</u>	<u>117,640</u>	<u>94,464</u>

TOTAL RESOURCES USED

THE HYDE JAMIA MOSQUE & ISLAMIC CENTRE

SCHEDULE OF MOVEMENTS OF FIXED ASSETS
FOR THE YEAR ENDED 31ST MARCH 2023

DEPRECIATING ASSETS

	<u>Corporation</u> <u>Street</u> <u>£</u>	<u>Fixtures</u> <u>And</u> <u>Fittings</u> <u>£</u>	<u>Greenfield</u> <u>Street</u> <u>Mosque</u> <u>£</u>	<u>Total</u> <u>£</u>
<u>COST</u>				
Opening Balance as at 1st April 2022	31,990	83,352	1,257,004	1,372,346
Additions in Year	-	27,671	83,970	111,641
Closing Balance as at 31st March 2023	<u>31,990</u>	<u>111,023</u>	<u>1,340,974</u>	<u>1,483,987</u>
<u>DEPRECIATION</u>				
Opening Balance as at 1st April 2022	11,798	72,543	307,684	392,025
Charge for Year	404	5,771	20,666	26,841
Closing Balance as at 31st March 2023	<u>12,202</u>	<u>78,314</u>	<u>328,350</u>	<u>418,866</u>
<u>NET BOOK VALUE</u>				
As at 31st March 2023	<u>19,788</u>	<u>32,709</u>	<u>1,012,624</u>	<u>1,065,121</u>
<i>As at 31st March 2022</i>	<u>20,192</u>	<u>10,809</u>	<u>949,320</u>	<u>980,321</u>