

REGISTERED CHARITY NUMBER: 1172052

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**  
**FOR**  
**MASJID AND MADRASAH UTHMAN**

**Mibsons Limited**  
Accountant and Tax Consultants  
180 Birmingham Road  
West Bromwich  
West Midlands  
B70 6QG

**MASJID AND MADRASAH UTHMAN**  
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**FOR THE YEAR ENDED 31 AUGUST 2018**

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**MASJID AND MADRASAH UTHMAN**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2018. 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 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The key objectives of the charity are summarised as follows:

- To assist young people in the advancement of education by means of, but not exclusively, educational classes from secular to religious, language classes and activities for mainstream educational subjects
- To assist young people, especially, but not exclusively through leisure and recreational activities, so as to develop their physical, mental and spiritual capabilities enabling them to become role model citizens, delivering public benefit leading to the betterment of society.
- To support any other charitable purpose for the benefit of Muslims and the general public that the trustees from time to time may determine.

**Current activities**

In pursuing our objectives during the financial year ending 31st August 2018 the organisation was engaged in running the following activities:

**1 Evening Religious Education Classes**

Knowledge holds an important aspect in the religion of Islam. Children from the age of 4 and above attend the evening Madrasah Monday to Friday learning the basic principles of Islam (Quran, Masnoon duas, Fiqh, Aqaid, Aadam, Tareekh).

**2 Further Religious Education Class**

This class was initiated for those teenage boys & girls who have finished their primary Madrasah education but wish to enhance their understanding of Islam enabling them to become good Muslims and good citizens

**3 Place of worship**

The charity premises are being used as a Masjid and it provides other facilities for 5 daily prayers with congregation.

**4 Publications**

The charity publishes and distributes informative and inspirational literature in the English language through the means of:

- Bi-monthly magazine

These cover topics which are pertinent to the audience, primarily the Muslim youth, pupils and parents of the madrasah.

**MASJID AND MADRASAH UTHMAN**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Masjid And Madrasah Uthman is registered with the Charity commission (Registration Number 1172052) and constituted by the deed of trust.

**Organisational Structure**

The Charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet together as a body quarterly and are responsible for all decision taken in relating to running the organisation facilities and the activities provided by the charity

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**

1172052

**Principal Address**

34A Mallinson Street  
Dewsbury  
WF13 4NA

**Trustees**

Abid Khan  
Ebrahim Moorad  
Shuaib Sufi  
Yahya Sufi  
Abdul Azeem Mohammed  
Urfan Mirza

**Independent Examiner**

Mibsons Limited  
Accountant and Tax Consultants  
180 Birmingham Road  
West Bromwich  
West Midlands  
B70 6QG

MASJID AND MADRASAH UTHMAN

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2018

**STATEMENT OF TRUSTEES'S RESPONSIBILITIES**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, 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 Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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 2011. 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 statutory 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 material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on .....25/06/2019

.....  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**MASJID AND MADRASAH UTHMAN**

**Independent examiner's report to the trustees of Masjid And Madrasah Uthman**

I report to the charity trustees on my examination of the accounts of the Masjid And Madrasah for the year ended 31 August 2018.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 the Trust 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 applicable 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

**Mibsons**  
Accountants & Tax Consultants  
180 Birmingham Road, West Bromwich,  
West Midlands, B70 6QG  
Tel: 0121 525 4100 Fax: 0121 525 4800  
Email: email@mibsons.co.uk

**Mibsons Limited**

Accountant and Tax Consultants  
180 Birmingham Road  
West Bromwich  
West Midlands  
B70 6QG

Date ..... 25/06/2019 .....

**MASJID AND MADRASAH UTHMAN**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

		Unrestricted funds	Restricted funds	31/08/18 Total funds	31/08/17 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	270,639	-	270,639	-
Other trading activities	3	28,413	-	28,412.68	-
Investment income	4	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		299,052	-	299,052	-
Closing stock movement		252	-	252.00	-
<b>EXPENDITURE ON</b>					
Raising funds	5	4,199	-	4,199	-
Support costs	6	36,617	-	36,617	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME</b>		258,488	-	258,488	-
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		258,488	-	258,488	-
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

**MASJID AND MADRASAH UTHMAN**

**BALANCE SHEET**  
**AT 31 AUGUST 2018**

		Unrestricted funds	Restricted funds	31/08/18 Total Funds	31/08/17 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	10	317,926	-	317,926	-
Investment property	11	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		317,926	-	317,926	-
<b>CURRENT ASSETS</b>					
Debtors	12	-	-	-	-
Closing stock		252	-	252	-
Cash at bank and in hand		58,851	-	58,851	-
		<hr/>	<hr/>	<hr/>	<hr/>
		59,103	-	59,103	-
<b>CREDITORS</b>					
Amounts falling due within one year	13	(118,541)	-	(118,541)	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		(59,438)	-	(59,438)	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		258,488	-	258,488	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		258,488	-	258,488	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>FUNDS</b>	15				
Unrestricted funds		258,488	-	258,488	-
Restricted funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>		258,488	-	258,488	-
		<hr/>	<hr/>	<hr/>	<hr/>

The financial statements were approved by the Board of Trustees on <sup>25/06/2019</sup> and were signed on its behalf by:

.....  
Trustee

The notes form part of these financial statements



**MASJID AND MADRASAH UTHMAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. 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.

Fixtures and fittings	20% on straightline
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**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.

**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.

**MASJID AND MADRASAH UTHMAN**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**2 DONATIONS AND LEGACIES**

	31/08/18	31/08/17
	£	£
Donations - General	36,541	-
Donations - Kard-e-Hasanah to Lillah	18,000	-
Donations - Construction	216,098	-
	<u>270,639</u>	<u>-</u>

**3 OTHER TRADING ACTIVITIES**

	31/08/18	31/08/17
	£	£
Tuition Fee	18,560	-
Sales of books	856	-
Gift Aid Tax reclaimed	8,997	-
	<u>28,413</u>	<u>-</u>

**4 INVESTMENT INCOME**

	31/08/18	31/08/17
	£	£
Deposit account interest	-	-
	<u>-</u>	<u>-</u>

**5 RAISING FUNDS**

**Raising donations and legacies**

	31/08/18	31/08/17
	£	£
Event Costs	4,199	-
	<u>4,199</u>	<u>-</u>

**6 SUPPORT COSTS**

	35,483	-
Management costs	1,134	-
Other costs	<u>36,617</u>	<u>-</u>

**MASJID AND MADRASAH UTHMAN**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**7 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2018 nor for the year ended 31 August 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2018 nor for the year ended 31 August 2017.

**8 STAFF COSTS**

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

	31/08/18 £	31/08/17 £
Management	<u>2</u>	<u>-</u>

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

**9 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	-
Other trading activities	-
Investment income	-
<b>Total</b>	<u>-</u>
<b>EXPENDITURE ON</b>	
Raising funds	-
<b>Total</b>	<u>-</u>
<b>NET INCOME</b>	<u>-</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	-
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>-</u></u>

**MASJID AND MADRASAH UTHMAN**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**10 TANGIBLE FIXED ASSETS**

	Freehold property £	Improvement to Property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 31 Aug 2017	-	-	-	-
Additions	151,000	162,410	5,645	319,055
At 31 Aug 2018	<u>151,000</u>	<u>162,410</u>	<u>5,645</u>	<u>319,055</u>
<b>DEPRECIATIONS</b>				
At 31 Aug 2017	-	-	-	-
Charge for year	-	-	1,129	1,129
At 31 Aug 2018	<u>-</u>	<u>-</u>	<u>1,129</u>	<u>1,129</u>
<b>NET BOOK VALUE</b>				
At 31 Aug 2018	<u>151,000</u>	<u>162,410</u>	<u>4,516</u>	<u>317,926</u>
At 31 Aug 2017	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**11 INVESTMENT PROPERTY**

**COST VALUE**

At 31 Aug 2017 and 31 Aug 2018

-

**NET BOOK VALUE**

At 31 Aug 2018

-

At 31 Aug 2017

-

**12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/08/18 £	31/08/17 £
Other debtors	<u>-</u>	<u>-</u>

**13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/08/18 £	31/08/17 £
Bank loans and overdrafts (see note 14)	117,500	-
Trade creditors	-	-
Taxation and social security	501	-
Other creditors	540	-
	<u>118,541</u>	<u>-</u>

**MASJID AND MADRASAH UTHMAN**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**14 LOANS**

An analysis of the maturity of loans is given below:

	31/08/18 £	31/08/17 £
Amounts falling due within one year on demand:		
Interest Free Loans - Karze Hasana	<u>117,500</u>	<u>-</u>

**15 MOVEMENT IN FUNDS**

	At 1.9.17 £	Net movement in funds £	At 31.8.18 £
<b>Unrestricted funds</b>			
General fund	-	258,488	258,488
<b>Restricted funds</b>			
General fund	-	-	-
<b>TOTAL FUNDS</b>	<u>-</u>	<u>258,488</u>	<u>258,488</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	299,304	(40,816)	258,488
<b>Restricted funds</b>			
General fund	-	-	-
<b>TOTAL FUNDS</b>	<u>299,304</u>	<u>(40,816)</u>	<u>258,488</u>

**Comparatives for movement in funds**

	At 15.03.17 £	Net movement in funds £	At 31.8.17 £
<b>Unrestricted funds</b>			
General fund	-	-	-
<b>Restricted funds</b>			
General fund	-	-	-
<b>TOTAL FUNDS</b>	<u>-</u>	<u>-</u>	<u>-</u>

**MASJID AND MADRASAH UTHMAN**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

**15 MOVEMENT IN FUNDS - continued**

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	-	-	-
<b>Restricted funds</b>			
General fund	-	-	-
<b>TOTAL FUNDS</b>	<u>-</u>	<u>-</u>	<u>-</u>

**6 RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2018.

**MASJID AND MADRASAH UTHMAN**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

	31/08/18 £	31/08/17 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations - General	36,541	-
Donations - Kard-e-Hasanah to Lillah	18,000	-
Donations - Construction	216,098	-
	<hr/> 270,639	<hr/> -
<b>Other trading activities</b>		
Tuition Fee	18,560	-
Sales of books	856	-
Gift Aid Tax reclaimed	8,997	-
Books Stock @ 31 August 2018	252	-
<b>Investment income</b>		
Deposit account interest	-	-
	<hr/> 28,665	<hr/> -
<b>Total incoming resources</b>	<hr/> 299,304	<hr/> -
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Events Cost	4,199	-
	<hr/> 4,199	<hr/> -
<b>Support costs</b>		
<b>Management</b>		
Accountancy Fee	540	-
Books Purchase	1,045	-
Heat & Light	2,169	-
Insurance	884	-
Prizes and Parties	2,460	-
Repairs & Maintance	4,000	-
Stationery	263	-
Subscription	75	-
Wages & Salaries	21,796	-
Employer NI	1,709	-
Employer Pension Contribution	5	-
Carried forward	34,947	-

This page does not form part of the statutory financial statements

**MASJID AND MADRASAH UTHMAN**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

	31/08/18 £	31/08/17 £
<b>Management</b>		
Brought forward	34,947	-
Water & Rates	536	-
	<hr/> 35,483	<hr/> -
<b>Other</b>		
Sundries	5	-
Fixtures and fittings	1,129	-
	<hr/> 1,134	<hr/> -
<b>Total resources expended</b>	<hr/> 40,816	<hr/> -
<b>Net income</b>	<hr/> <hr/> 258,488	<hr/> <hr/> -

This page does not form part of the statutory financial statements