

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 August 2020
for
Al -Jamatul-Muslimin of Bangladesh

Premier Accountancy
The Straw Barn
Upton End Business Park
Meppershall Road
Shillington
Bedfordshire
SG5 3PF

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For The Year Ended 31 August 2020

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Al -Jamatul-Muslimin of Bangladesh

Report of the Trustees

For The Year Ended 31 August 2020

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. 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

It is vital that we attract and maintain a variety of funds and funding sources to enable us to carry out both short and long term activities for the benefit of our users. We are keen to ensure that reserves are maintained at a viable level to allow us to support our activities including staffing for at least 6 months

ACHIEVEMENT AND PERFORMANCE

During the 2019-20 financial year, we have tendered the building works for the new extension and handed the contract to PDP Ltd to begin work on the extension. The extension work commenced in April 2020. Due to the coronavirus pandemic the progress of the works slowed down significantly. The estimated completion of the extension work is predicted to finish by April 2022. The estimated cost of the whole project is likely to be £750,000, £100,000 more than first estimated.

During 2020 it was a very hard time for the mosque due to the coronavirus pandemic. The income of the mosque for 2020 was significantly down due to total lockdowns and partial lockdowns. We have managed to fundraise more than £140,000 during the Ramadan of May 2020.

So far we are short of about £300,000 to complete the extension work. We will borrow interest free loans from the members of the community if sufficient funds aren't raised before the completion of the works and pay them back later on.

Apart from the extension work, we are also planning to refurbish the old buildings to match the new extension.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1111341

Principal address

4-8 St Georges Street
Northampton
Northamptonshire
NN1 2TR

Trustees

A Shofique (Motowalli)
M Ali (Ass Motowalli)
G Uddin (Secretary)
H Ali (Asst Secretary)
A Ali (Treasurer)

Al -Jamatul-Muslimin of Bangladesh

Report of the Trustees

For The Year Ended 31 August 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Paul Byrne

FCPA

Premier Accountancy

The Straw Barn

Upton End Business Park

Meppershall Road

Shillington

Bedfordshire

SG5 3PF

FINANCIAL REVIEW

With individuals donating to the relative projects with all the recent improvements and expenditure our bank balance has not been affected much, and is still very healthy.

Once again I would like to thank all those who were involved in raising the funds and of course all those who donated. Thank you all for your support and donations.

Approved by order of the board of trustees on and signed on its behalf by:

.....
A Ali (Treasurer) - Trustee

**Independent Examiner's Report to the Trustees of
Al -Jamatul-Muslimin of Bangladesh**

Independent examiner's report to the trustees of Al -Jamatul-Muslimin of Bangladesh

I report to the charity trustees on my examination of the accounts of Al -Jamatul-Muslimin of Bangladesh (the Trust) for the year ended 31 August 2020.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCPA which is one of the listed bodies.

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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul Byrne
FCPA
Premier Accountancy
The Straw Barn
Upton End Business Park
Meppershall Road
Shillington
Bedfordshire
SG5 3PF

Date:

Al -Jamatul-Muslimin of Bangladesh

Statement of Financial Activities
For The Year Ended 31 August 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		286,993	-	286,993	254,746
EXPENDITURE ON					
Raising funds		216,100	-	216,100	114,708
NET INCOME		70,893	-	70,893	140,038
RECONCILIATION OF FUNDS					
Total funds brought forward		433,668	-	433,668	293,630
TOTAL FUNDS CARRIED FORWARD		504,561	-	504,561	433,668

The notes form part of these financial statements

Al -Jamatul-Muslimin of Bangladesh

Balance Sheet

31 August 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	4	251,484	-	251,484	251,484
CURRENT ASSETS					
Cash at bank and in hand		253,077	-	253,077	182,184
NET CURRENT ASSETS		<u>253,077</u>	<u>-</u>	<u>253,077</u>	<u>182,184</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>504,561</u>	<u>-</u>	<u>504,561</u>	<u>433,668</u>
NET ASSETS		<u>504,561</u>	<u>-</u>	<u>504,561</u>	<u>433,668</u>
FUNDS	5				
Unrestricted funds				504,561	433,668
TOTAL FUNDS				<u>504,561</u>	<u>433,668</u>

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

.....
A Ali (Treasurer) - Trustee

Notes to the Financial Statements
For The Year Ended 31 August 2020

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 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.

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.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Notes to the Financial Statements - continued
For The Year Ended 31 August 2020

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	254,746	-	254,746
EXPENDITURE ON			
Raising funds	114,708	-	114,708
NET INCOME	140,038	-	140,038
RECONCILIATION OF FUNDS			
Total funds brought forward	293,630	-	293,630
TOTAL FUNDS CARRIED FORWARD	433,668	-	433,668

4. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 September 2019 and 31 August 2020	251,484
NET BOOK VALUE	
At 31 August 2020	251,484
At 31 August 2019	251,484

5. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	433,668	70,893	504,561
TOTAL FUNDS	433,668	70,893	504,561

Notes to the Financial Statements - continued
For The Year Ended 31 August 2020

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	286,993	(216,100)	70,893
TOTAL FUNDS	286,993	(216,100)	70,893

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	293,630	140,038	433,668
TOTAL FUNDS	293,630	140,038	433,668

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	254,746	(114,708)	140,038
TOTAL FUNDS	254,746	(114,708)	140,038

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	293,630	210,931	504,561
TOTAL FUNDS	293,630	210,931	504,561

Notes to the Financial Statements - continued
For The Year Ended 31 August 2020

5. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	541,739	(330,808)	210,931
TOTAL FUNDS	<u>541,739</u>	<u>(330,808)</u>	<u>210,931</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

Al -Jamatul-Muslimin of Bangladesh**Detailed Statement of Financial Activities**
For The Year Ended 31 August 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	2	(1)
From donation box	1,643	3,304
Friday collections	25,626	42,815
Monthly collections	3,248	3,550
Furlough claims	6,277	-
Donations from public/various days	4,277	5,714
Shobe Meraz 2019	-	1,035
Shobe Qadr 2020	4,379	4,822
Shobe-Borath 2020	4,320	5,665
Marriage fees	680	720
Extension work donations	162,569	110,033
Donation from funeral service	5,365	-
Carpet donations	-	1,320
Hijama donations	-	180
NTV sponsors	-	1,500
Election candidates nomination	-	900
Election membership fees	-	850
Frames sold	-	40
Azann radio analogue/ digital	2,920	4,970
Eid ul Fitr 2019	-	2,015
Eid ul Adha 2019	2,181	1,701
Qarze hasanah	20,000	-
Tabligh Jamaat Donations	212	272
Terawee Donations	-	5,730
Quran Shorif sold (1)	20	-
Maktab & Hifz income 18/19	13,177	16,191
Darul Qirat 2019 income	-	9,450
Key/other donatons/shop box	407	306
Car parking money,Abdul Koddus	-	500
AJM Funeral Services	28,976	25,020
Veg auction	439	288
Gas & cooking donations	75	210
Gold donation (sold)	-	1,100
Wudu Khana donations	-	310
Ceiling fan donations	-	700
Quran shortif sold	-	10
Daily Taraweeeh collections	-	2,514
Students Uniform sold	-	132
Ramadam timetable sponsors/don	200	880
	286,993	254,746
Total incoming resources	286,993	254,746

This page does not form part of the statutory financial statements

Al -Jamatul-Muslimin of Bangladesh**Detailed Statement of Financial Activities**
For The Year Ended 31 August 2020

	2020 £	2019 £
EXPENDITURE		
Other trading activities		
Wages	26,113	32,728
Groceries for Inmans foods	430	-
Telephone	963	679
General & water rates	2,217	3,552
Building insurance	1,031	1,011
Radio licence	150	150
Light & heat	7,708	7,240
Just giving fees	216	54
Cold room (Cold room + buildin g works	1,674	2,338
Planning application	-	254
Cold room removal	200	-
Print,post,stat,timetable	1,157	1,541
Analogue transmitter	1,801	-
Guest speakers	834	-
Buildings maintenance	-	614
Speakers for sound system	-	80
Fire extinguisher service	340	-
Printer repair	-	158
4 TVs installed	-	2,820
NTV for ramadan fundraising	4,000	3,500
AJM Funeral services	27,961	22,558
Covid 19 PPE materials	1,660	1,188
Carpets no 8 (top floor)	483	2,175
Terawee (4 Hafiz)	-	4,850
General expenses	2,359	1,056
Bank transfer fees	115	-
Lectern/podium	160	-
Maktab expenses 2018/19	10,759	15,454
Maint of blocked drains	144	-
Hadya to inmans	810	-
Site survey,global survey	5,004	1,500
New computer setup	-	100
Website hostings	65	60
Credit card terminal & transac	314	375
Darul Qiart 2018 expenses	-	7,484
Accountancy	432	989
Builder for extension works	117,000	-
Development costs	-	200
	216,100	114,708
Total resources expended	216,100	114,708
Net income	70,893	140,038

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