

Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31 August 2022
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 2022

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Al -Jamatul-Muslimin of Bangladesh

Report of the Trustees

For The Year Ended 31 August 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. 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 2020-21, the extension work was in progress, due to Covid-19, the work was delayed and the cost has also risen due to the price of materials going up considerably, alongside the extension work, we have also started renovating the existing old building, we have made an appeal to public for donations, during the year we have managed to raise more than £100,000, the extension work is expected to finish by July 23, after the work is finished, we will have two large prayer halls, a female prayer hall with kids play room.

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)

Independent Examiner

Paul Byrne
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.

Al -Jamatul-Muslimin of Bangladesh

Report of the Trustees

For The Year Ended 31 August 2022

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
AI -Jamatul-Muslimin of Bangladesh**

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

I report to the charity trustees on my examination of the accounts of AI -Jamatul-Muslimin of Bangladesh (the Trust) for the year ended 31 August 2022.

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 member of the Certified Public Accountants Association, 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
The Certified Public Accountants Association

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

Date:

AI -Jamatul-Muslimin of Bangladesh

Statement of Financial Activities
For The Year Ended 31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>589,941</u>	<u>-</u>	<u>589,941</u>	<u>351,686</u>
EXPENDITURE ON					
Raising funds	3	<u>548,187</u>	<u>-</u>	<u>548,187</u>	<u>373,225</u>
NET INCOME/(EXPENDITURE)		41,754	-	41,754	(21,539)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>483,022</u>	<u>-</u>	<u>483,022</u>	<u>504,561</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>524,776</u></u>	<u><u>-</u></u>	<u><u>524,776</u></u>	<u><u>483,022</u></u>

The notes form part of these financial statements

Al -Jamatul-Muslimin of Bangladesh

Balance Sheet
31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	251,484	-	251,484	251,484
CURRENT ASSETS					
Cash at bank and in hand		273,292	-	273,292	231,537
CREDITORS					
Amounts falling due within one year	8	-	-	-	1
NET CURRENT ASSETS		<u>273,292</u>	<u>-</u>	<u>273,292</u>	<u>231,538</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>524,776</u>	<u>-</u>	<u>524,776</u>	<u>483,022</u>
NET ASSETS		<u>524,776</u>	<u>-</u>	<u>524,776</u>	<u>483,022</u>
FUNDS	9				
Unrestricted funds				<u>524,776</u>	<u>483,022</u>
TOTAL FUNDS				<u>524,776</u>	<u>483,022</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

AI -Jamatul-Muslimin of Bangladesh

Cash Flow Statement

For The Year Ended 31 August 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>41,755</u>	<u>(21,540)</u>
Net cash provided by/(used in) operating activities		<u>41,755</u>	<u>(21,540)</u>
Change in cash and cash equivalents in the reporting period		<u>41,755</u>	<u>(21,540)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>231,537</u>	<u>253,077</u>
Cash and cash equivalents at the end of the reporting period		<u><u>273,292</u></u>	<u><u>231,537</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
For The Year Ended 31 August 2022

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

	2022	2021
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	41,754	(21,539)
Adjustments for:		
Increase/(decrease) in creditors	1	(1)
Net cash provided by/(used in) operations	41,755	(21,540)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.21	Cash flow	At 31.8.22
	£	£	£
Net cash			
Cash at bank and in hand	231,537	41,755	273,292
	231,537	41,755	273,292
Total	231,537	41,755	273,292

Notes to the Financial Statements
For The Year Ended 31 August 2022

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. DONATIONS AND LEGACIES

	2022	2021
	£	£
Gifts	-	1
From donation box	4,831	1,916
Friday collections	60,029	37,645
Monthly collections	12,526	3,157
Gold donations	820	-
PPE donations for covid 19	-	11,983
Shobe Meraz 2022	1,030	770
Shobe Qadr 2022	7,633	6,175
Shobe-Borath 2022	6,080	4,486
Quarz E Hasanah	185,379	-
Marriage fees	2,040	1,200
Extension work donations	183,081	154,196
Carried forward	463,449	221,529

AI -Jamatul-Muslimin of Bangladesh

Notes to the Financial Statements - continued For The Year Ended 31 August 2022

2. DONATIONS AND LEGACIES - continued

	2022	2021
	£	£
Brought forward	463,449	221,529
Daily teraweh collections	3,464	-
Washroom donations	-	18,750
Nebuliser donations	-	1,045
Furlough grants	2,268	16,674
Membership fees 2021	210	100
Azann radio anallogue/ digital	3,380	3,790
Eid ul Fitr 2022	3,664	3,503
Eid ul Adha 2022	2,362	2,878
Terawee Donations	5,515	3,850
Maktab & Hifz income 21/22	16,906	5,292
Darul Qirat inc 2022	-	7,627
Help your mosque donation NTV	5,000	-
Dates sold	490	-
Adult class	25	-
AJM Funeral Services	81,461	62,942
Veg auction	572	220
Jamaat Donations	45	-
Daily Taraweeh collections	-	2,836
Ramadam timetable sponsors/don	1,130	650
	589,941	351,686

3. RAISING FUNDS

Other trading activities

	2022	2021
	£	£
Staff costs	29,804	19,559
Groceries for Inmans foods	1,077	1,007
Sound system	4,085	360
Telephone	6,560	1,176
General & water rates	1,484	2,026
Building insurance	1,559	1,020
Radio licence	150	150
Light & heat	10,053	6,149
Front window deposit	-	3,000
Just giving fees	-	216
Carpet 1st payment	20,000	-
Mic clip	-	15
Print,post,stat,timetable	1,268	2,155
Fire exit staircase removal	-	1,920
Builder for extension work	319,000	252,000
Washroom works	-	18,750
Azaan radio	3,292	-
General expenses	-	1,093
Cold room refitted	-	350
NTV for ramadan fundraising	4,000	4,000
AJM Funeral services	42,789	37,157
Covid 19 PPE materials	-	1,685
	445,121	353,788

Notes to the Financial Statements - continued
For The Year Ended 31 August 2022

3. RAISING FUNDS - continued

Other trading activities - continued

	2022	2021
	£	£
Brought forward	445,121	353,788
Qarz E Fasanah returned	15,000	-
Terawee (4 Hafiz)	-	3,400
Windows & doors	41,500	-
Bank transfer fees	125	75
Maktab expenses 2021/22	15,769	4,467
Hadya to inmans	420	3,990
Temporary carpets	600	-
Plumber various	10,000	-
Website hostings	420	114
Ajwa dates bought 200 packets	1,000	-
Credit card terminal & transac	879	251
Fire extinguishers for hall	1,090	-
NTV help your mosque	3,000	-
BBOB rugby ground donations	400	-
Darul Qiar 2022 expenses	6,564	5,591
Accountancy	999	1,549
Temporary carpet downstairs ha	300	-
Teraweeh hadya to 4 harfiz	4,600	-
Black ploythene membrane	400	-
	548,187	373,225

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

5. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	29,804	19,559
	29,804	19,559

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

2022	2021
-------------	-------------

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

Notes to the Financial Statements - continued
For The Year Ended 31 August 2022**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	351,686	-	351,686
EXPENDITURE ON			
Raising funds	373,225	-	373,225
NET INCOME/(EXPENDITURE)	(21,539)	-	(21,539)
RECONCILIATION OF FUNDS			
Total funds brought forward	504,561	-	504,561
TOTAL FUNDS CARRIED FORWARD	483,022	-	483,022

7. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 September 2021 and 31 August 2022	251,484
NET BOOK VALUE	
At 31 August 2022	251,484
At 31 August 2021	251,484

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	(1)

9. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	483,022	41,754	524,776
TOTAL FUNDS	483,022	41,754	524,776

Notes to the Financial Statements - continued
For The Year Ended 31 August 2022**9. 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	589,941	(548,187)	41,754
TOTAL FUNDS	589,941	(548,187)	41,754

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	504,561	(21,539)	483,022
TOTAL FUNDS	504,561	(21,539)	483,022

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	351,686	(373,225)	(21,539)
TOTAL FUNDS	351,686	(373,225)	(21,539)

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

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	504,561	20,215	524,776
TOTAL FUNDS	504,561	20,215	524,776

Notes to the Financial Statements - continued
For The Year Ended 31 August 2022

9. 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	941,627	(921,412)	20,215
TOTAL FUNDS	<u>941,627</u>	<u>(921,412)</u>	<u>20,215</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

Al -Jamatul-Muslimin of Bangladesh**Detailed Statement of Financial Activities**
For The Year Ended 31 August 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
From donation box	4,831	1,916
Friday collections	60,029	37,645
Monthly collections	12,526	3,157
Gold donations	820	-
PPE donations for covid 19	-	11,983
Shobe Meraz 2022	1,030	770
Shobe Qadr 2022	7,633	6,175
Shobe-Borath 2022	6,080	4,486
Quarz E Hasanah	185,379	-
Marriage fees	2,040	1,200
Extension work donations	183,081	154,196
Daily teraweh collections	3,464	-
Washroom donations	-	18,750
Nebuliser donations	-	1,045
Furlough grants	2,268	16,674
Membership fees 2021	210	100
Azann radio analogue/ digital	3,380	3,790
Eid ul Fitr 2022	3,664	3,503
Eid ul Adha 2022	2,362	2,878
Terawee Donations	5,515	3,850
Maktab & Hifz income 21/22	16,906	5,292
Darul Qirat inc 2022	-	7,627
Help your mosque donation NTV	5,000	-
Dates sold	490	-
Adult class	25	-
AJM Funeral Services	81,461	62,942
Veg auction	572	220
Jamaat Donations	45	-
Daily Taraweeh collections	-	2,836
Ramadam timetable sponsors/don	1,130	650
	589,941	351,686
Total incoming resources	589,941	351,686
EXPENDITURE		
Other trading activities		
Wages	29,804	19,559
Groceries for Inmans foods	1,077	1,007
Sound system	4,085	360
Telephone	6,560	1,176
General & water rates	1,484	2,026
Building insurance	1,559	1,020
Carried forward	44,569	25,148

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 2022

	2022 £	2021 £
Other trading activities		
Brought forward	44,569	25,148
Radio licence	150	150
Light & heat	10,053	6,149
Front window deposit	-	3,000
Just giving fees	-	216
Carpet 1st payment	20,000	-
Mic clip	-	15
Print,post,stat,timetable	1,268	2,155
Fire exit staircase removal	-	1,920
Builder for extension work	319,000	252,000
Washroom works	-	18,750
Azaan radio	3,292	-
General expenses	-	1,093
Cold room refitted	-	350
NTV for ramadan fundraising	4,000	4,000
AJM Funeral services	42,789	37,157
Covid 19 PPE materials	-	1,685
Qarz E Fasanah returned	15,000	-
Terawee (4 Hafiz)	-	3,400
Windows & doors	41,500	-
Bank transfer fees	125	75
Maktab expenses 2021/22	15,769	4,467
Hadya to inmans	420	3,990
Temporary carpets	600	-
Plumber various	10,000	-
Website hostings	420	114
Ajwa dates bought 200 packets	1,000	-
Credit card terminal & transac	879	251
Fire extinguishers for hall	1,090	-
NTV help your mosque	3,000	-
BBOB rugby ground donations	400	-
Darul Qiar 2022 expenses	6,564	5,591
Accountancy	999	1,549
Temporary carpet downstairs ha	300	-
Teraweeh hadya to 4 harfiz	4,600	-
Black ploythene membrane	400	-
	548,187	373,225
Total resources expended	548,187	373,225
Net income/(expenditure)	41,754	(21,539)