

**Report of the Trustees and**  
**Unaudited Financial Statements For The Year Ended 31 August 2023**  
**for**  
**Al -Jamatul-Muslimin of Bangladesh**

Premier Accountancy  
Upton End Farm Business Park  
Meppershall Road  
Shillington  
Bedfordshire  
SG5 3PF

**Report of the Trustees**

**For The Year Ended 31 August 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. 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**

Most of the building work has now been completed during 2022/23. Internally only decorations needed, new carpet was fitted, some external works, such as drainage, boundary wall, gate and car park works, still to be done. Hopefully all these outstanding works will be completed soon.

**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  
Upton End Farm 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 2023**

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 2023.

**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  
Upton End Farm Business Park  
Meppershall Road  
Shillington  
Bedfordshire  
SG5 3PF

Date: .....

**Al -Jamatul-Muslimin of Bangladesh**

**Statement of Financial Activities**  
**For The Year Ended 31 August 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>544,123</u>	<u>-</u>	<u>544,123</u>	<u>589,941</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	<u>739,778</u>	<u>-</u>	<u>739,778</u>	<u>548,187</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(195,655)</b>	<b>-</b>	<b>(195,655)</b>	<b>41,754</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>524,776</u>	<u>-</u>	<u>524,776</u>	<u>483,022</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>329,121</u></u>	<u><u>-</u></u>	<u><u>329,121</u></u>	<u><u>524,776</u></u>

The notes form part of these financial statements

**Al -Jamatul-Muslimin of Bangladesh**

**Balance Sheet**  
**31 August 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	251,484	-	251,484	251,484
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		77,638	-	77,638	273,292
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1)	-	(1)	-
<b>NET CURRENT ASSETS</b>		<u>77,637</u>	<u>-</u>	<u>77,637</u>	<u>273,292</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>329,121</u>	<u>-</u>	<u>329,121</u>	<u>524,776</u>
<b>NET ASSETS</b>		<u>329,121</u>	<u>-</u>	<u>329,121</u>	<u>524,776</u>
<b>FUNDS</b>	9				
Unrestricted funds				<u>329,121</u>	<u>524,776</u>
<b>TOTAL FUNDS</b>				<u>329,121</u>	<u>524,776</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

**Al -Jamatul-Muslimin of Bangladesh**

**Cash Flow Statement**

**For The Year Ended 31 August 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(195,654)</u>	<u>41,755</u>
Net cash (used in)/provided by operating activities		<u>(195,654)</u>	<u>41,755</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(195,654)</u>	<u>41,755</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>273,292</u>	<u>231,537</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>77,638</u></u>	<u><u>273,292</u></u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement**  
**For The Year Ended 31 August 2023**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(195,655)</b>	<b>41,754</b>
<b>Adjustments for:</b>		
Increase in creditors	<b>1</b>	<b>1</b>
<b>Net cash (used in)/provided by operations</b>	<b><u>(195,654)</u></b>	<b><u>41,755</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1.9.22</b>	<b>Cash flow</b>	<b>At 31.8.23</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	<b>273,292</b>	<b>(195,654)</b>	<b>77,638</b>
	<b><u>273,292</u></b>	<b><u>(195,654)</u></b>	<b><u>77,638</u></b>
<b>Total</b>	<b><u>273,292</u></b>	<b><u>(195,654)</u></b>	<b><u>77,638</u></b>

The notes form part of these financial statements

**Notes to the Financial Statements**  
**For The Year Ended 31 August 2023**

**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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gifts	<b>(1)</b>	-
From donation box	<b>4,943</b>	4,831
Friday collections	<b>63,123</b>	60,029
Monthly collections	<b>3,661</b>	12,526
Gold donations	-	820
Donations from public/various	<b>48,318</b>	-
Shobe Meraz 2023	<b>720</b>	1,030
Shobe Qadr 2023	<b>8,187</b>	7,633
Shobe-Borath 2023	<b>5,529</b>	6,080
Quarz E Hasanah	<b>207,500</b>	185,379
Marriage fees	<b>900</b>	2,040
	<hr/>	<hr/>
Carried forward	<b>342,880</b>	280,368

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 August 2023****2. DONATIONS AND LEGACIES - continued**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Brought forward	<b>342,880</b>	280,368
Extension work donations	<b>76,144</b>	183,081
Daily teraweh collections	<b>2,523</b>	3,464
Furlough grants	<b>-</b>	2,268
Membership fees 2023	<b>150</b>	210
Azann radio anallogue/ digital	<b>2,820</b>	3,380
Eid ul Fitr 2023	<b>3,091</b>	3,664
Eid ul Adha 2023	<b>2,973</b>	2,362
Terawee Donations	<b>4,915</b>	5,515
Maktab & Hifz income 22/23	<b>19,801</b>	16,906
Darul Qirat inc 2023	<b>11,720</b>	-
Help your mosque donation NTV	<b>-</b>	5,000
Dates sold	<b>60</b>	490
Adult class	<b>-</b>	25
AJM Funeral Services	<b>75,398</b>	81,461
Veg auction	<b>265</b>	572
Jamaat Donations	<b>82</b>	45
Ramadam timetable sponsors/don	<b>1,120</b>	1,130
Gas money	<b>181</b>	-
	<b>544,123</b>	589,941

**3. RAISING FUNDS****Other trading activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	<b>35,250</b>	29,804
Groceries for Inmans foods	<b>1,035</b>	1,077
Sound system	<b>-</b>	4,085
Telephone	<b>1,254</b>	6,560
General & water rates	<b>5,056</b>	1,484
Building insurance	<b>1,854</b>	1,559
Radio licence	<b>150</b>	150
Light & heat	<b>11,393</b>	10,053
Rice cooler	<b>38</b>	-
Just giving fees	<b>533</b>	-
Carpet 2nd payment	<b>5,000</b>	20,000
Print,post,stat,timetable	<b>1,272</b>	1,268
Builder for extension work	<b>511,865</b>	319,000
Azaan radio	<b>3,000</b>	3,292
NTV for ramadan fundraising	<b>4,000</b>	4,000
AJM Funeral services	<b>78,755</b>	42,789
Qarz E Fasanah returned	<b>36,000</b>	15,000
Ramadan Hafiz Hadya	<b>4,400</b>	41,500
Bank transfer fees	<b>175</b>	125
Carried forward	<b>701,030</b>	501,746

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 August 2023**

**3. RAISING FUNDS - continued**

**Other trading activities - continued**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Brought forward	<b>701,030</b>	501,746
Maktab expenses 2022/23	<b>17,508</b>	15,769
Maint of blocked drains	<b>10,829</b>	-
Hadya to inmans	<b>1,330</b>	420
General expenses	<b>2,246</b>	-
Waste collection	<b>524</b>	-
Temporary carpets	-	600
Plumber various	-	10,000
Website hostings	-	420
Ajwa dates bought 200 packets	-	1,000
Credit card terminal & transac	<b>955</b>	879
Fire extinguishers for hall	-	1,090
NTV help your mosque	<b>3,000</b>	3,000
BBOB rugby ground donations	<b>200</b>	400
Darul Qiaat 2022 expenses	-	6,564
Accountancy	<b>1,620</b>	999
Temporary carpet downstairs ha	-	300
Builder for extension works	<b>536</b>	-
Teraweeh hadya to 4 harfiz	-	4,600
Black ploythene membrane	-	400
	<b>739,778</b>	<b>548,187</b>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**5. STAFF COSTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>35,250</b>	29,804
	<b>35,250</b>	<b>29,804</b>

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

<b>2023</b>	<b>2022</b>
-------------	-------------

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

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 August 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	589,941	-	589,941
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURE ON</b>			
Raising funds	548,187	-	548,187
	<hr/>	<hr/>	<hr/>
<b>NET INCOME</b>	41,754	-	41,754
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	483,022	-	483,022
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	524,776	-	524,776
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 September 2022 and 31 August 2023	251,484
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 August 2023	251,484
	<hr/> <hr/>
At 31 August 2022	251,484
	<hr/> <hr/>

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 August 2023**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>1</b>	<b>-</b>

**9. MOVEMENT IN FUNDS**

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>524,776</b>	<b>(195,655)</b>	<b>329,121</b>
<b>TOTAL FUNDS</b>	<b>524,776</b>	<b>(195,655)</b>	<b>329,121</b>

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>544,123</b>	<b>(739,778)</b>	<b>(195,655)</b>
<b>TOTAL FUNDS</b>	<b>544,123</b>	<b>(739,778)</b>	<b>(195,655)</b>

**Comparatives for movement in funds**

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

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 August 2023**

**9. 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	589,941	(548,187)	41,754
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>589,941</u>	<u>(548,187)</u>	<u>41,754</u>

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

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	483,022	(153,901)	329,121
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>483,022</u>	<u>(153,901)</u>	<u>329,121</u>

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 £
<b>Unrestricted funds</b>			
General fund	1,134,064	(1,287,965)	(153,901)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>1,134,064</u>	<u>(1,287,965)</u>	<u>(153,901)</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.

**Al -Jamatul-Muslimin of Bangladesh****Detailed Statement of Financial Activities**  
**For The Year Ended 31 August 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(1)	-
From donation box	4,943	4,831
Friday collections	63,123	60,029
Monthly collections	3,661	12,526
Gold donations	-	820
Donations from public/various	48,318	-
Shobe Meraz 2023	720	1,030
Shobe Qadr 2023	8,187	7,633
Shobe-Borath 2023	5,529	6,080
Quarz E Hasanah	207,500	185,379
Marriage fees	900	2,040
Extension work donations	76,144	183,081
Daily teraweh collections	2,523	3,464
Furlough grants	-	2,268
Membership fees 2023	150	210
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Eid ul Adha 2023	2,973	2,362
Terawee Donations	4,915	5,515
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Help your mosque donation NTV	-	5,000
Dates sold	60	490
Adult class	-	25
AJM Funeral Services	75,398	81,461
Veg auction	265	572
Jamaat Donations	82	45
Ramadam timetable sponsors/don	1,120	1,130
Gas money	181	-
	<hr/> 544,123	<hr/> 589,941
<b>Total incoming resources</b>	<b>544,123</b>	<b>589,941</b>
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Wages	35,250	29,804
Groceries for Inmans foods	1,035	1,077
Sound system	-	4,085
Telephone	1,254	6,560
Carried forward	37,539	41,526

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 2023**

	2023 £	2022 £
<b>Other trading activities</b>		
Brought forward	37,539	41,526
General & water rates	5,056	1,484
Building insurance	1,854	1,559
Radio licence	150	150
Light & heat	11,393	10,053
Rice cooler	38	-
Just giving fees	533	-
Carpet 2nd payment	5,000	20,000
Print,post,stat,timetable	1,272	1,268
Builder for extension work	511,865	319,000
Azaan radio	3,000	3,292
NTV for ramadan fundraising	4,000	4,000
AJM Funeral services	78,755	42,789
Qarz E Fasanah returned	36,000	15,000
Ramadan Hafiz Hadya	4,400	41,500
Bank transfer fees	175	125
Maktab expenses 2022/23	17,508	15,769
Maint of blocked drains	10,829	-
Hadya to inmans	1,330	420
General expenses	2,246	-
Waste collection	524	-
Temporary carpets	-	600
Plumber various	-	10,000
Website hostings	-	420
Ajwa dates bought 200 packets	-	1,000
Credit card terminal & transac	955	879
Fire extinguishers for hall	-	1,090
NTV help your mosque	3,000	3,000
BBOB rugby ground donations	200	400
Darul Qiar 2022 expenses	-	6,564
Accountancy	1,620	999
Temporary carpet downstairs ha	-	300
Builder for extension works	536	-
Teraweeh hadya to 4 harfiz	-	4,600
Black ploythene membrane	-	400
	<hr/>	<hr/>
	739,778	548,187
	<hr/>	<hr/>
Total resources expended	739,778	548,187
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<b>(195,655)</b>	<b>41,754</b>
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

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**For The Year Ended 31 August 2023**

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