THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

England & Wales · Charity number 1111582

Details

Status	Registered
Legal form	Charitable company
Company number	05254675
Registered	2005-10-05
Register	View on the Charity Commission register

Contact

Address	59 Brick Lane London E1 6QL
Phone	02072476052

Activities

Objects: THE CHARITY'S OBJECTS ARE THE PROMOTION OF THE ISLAMIC FAITH AND IN PARTICULAR (BUT WITHOUT IN ANY WAY LIMITING THE GENERALITY OF THE FOREGOING) THE PROMOTION OF THE TEACHING OF THE AHL-E-SUNNATH WAL JAMATH IN THE AREA OF THE GREATER LONDON AUTHORITY.TO MAINTAIN & MANAGE THE AFFAIRS OF THE FREEHOLD PROPERTY AT 59 BRICK LANE, LONDON E1.TO FACILITATE PERFORMANCE OF PRAYER FIVE TIMES A DAY, HOLDING OF TWO EID CONGREGATIONS, SPECIAL PRAYERS, ISLAMIC CONFERENCES, SEMINARS, MEETINGS, LECTURES AND RUNNING SCHOOL FOR ISLAMIC EDUCATION. ALONG WITH GENERAL EDUCATION FOR MUSLIM CHILDREN & YOUTHS.

Activities: Promotion of the Islamic faith. To faciliate the performance of prayers, Eid congregations, special prayer, Islamic conferences, seminars and running school for Islamic education. General education for Muslim children and youths.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

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Geography

- **Area of benefit:** GREATER LONDON
- Tower Hamlets

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£230,564	£203,742	-	-
2023-12-31	£176,370	£133,249	-	-
2022-12-31	£248,158	£199,968	-	-
2021-12-31	£229,175	£141,347	-	-
2020-12-31	£178,456	£185,779	-	-

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Trustees

Name	Role	Appointed
ABDUL GOFUR KHALISADAR		
ALTAFUR RAHMAN		
AMIR HUSSAIN		
Abdul Khalik		2017-08-20
Angur Ali		2019-11-10
Ansarul Haque		2017-08-20
Arfik Ali		2017-08-20
HAMIDUR RAHMAN CHOUDHURY		
HARMUZ ALI		
HAYLAL UDDIN ALI		
Hafijur Rahman		2017-08-20
MOHAMMED ABDUL MUSABBIR		
MOHAMMED ILIYAS		
MOHAMMED NURUL HOQUE LALA MIAH		
MOTIUR RAHMAN		
Moshiur Rahman Choudhury		2017-08-20
NUR UDDIN		
Nure Alom Russell		2021-08-08
Nurul Islam		2021-08-08
SYED MORTUZA ALI		
Suba Miah		2019-11-10
Syed Khairul Islam		2017-08-20
YOUSUF KAMALY		

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THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

England & Wales - Charity number 1111582

Accounts

Company Registration No. 05254675 (England and Wales)

Registered Charity No. 1111582

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

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THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

GENERAL AND ADMINISTRATIVE INFORMATION

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees:	Hamidur Rahman Choudhury – President Abdul Gofur Khalisadar – Senior Vice President Syed Mortuza Ali – Vice President Nur Uddin - Vice President Mohammed Abdul Musabbir – Vice President Mohammad Iliyas – Vice President Mohammed Nurul Hoque Lala Miah – Vice President Altafur Rahman – Vice President Haylal Uddin Ali - General Secretary Hafijur Rahman - Joint Secretary Abdul Khalik – Joint Secretary Motiur Rahman – Treasurer Nure Alom Russell – Joint Treasurer Yousuf Kamaly - Member Arfik Ali - Member Moshiur Rahman Choudhury – Member Ansarul Haque – Member Syed Khairul Islam – Member Angur Ali - Member Suba Miah – Member Nurul Islam – Member Amir Hussain - Member Harmuz Ali – Member
Secretaries:	Haylal Uddin Ali – General Secretary
Registered Charity Number:	1111582
Company Number:	05254675
Registered Office:	Quadrant House – Floor 6 4 Thomas More Square London E1W 1YW
Independent Examiner:	Rachel Chim FCCA Quadrant House 4 Thomas More Square London E1W 1YW
Bankers:	National Westminster Bank Plc Bishopsgate, PO Box 34 15 Bishopsgate, London EC2P 2AP

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

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THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

GENERAL AND ADMINISTRATIVE INFORMATION

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Bankers:	National Westminster Bank Plc Bishopsgate, PO Box 34 15 Bishopsgate, London EC2P 2AP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Brick Lane Jamme Masjid Trust (London) Limited ("Jamme Masjid") presents its report and financial statements for the year ended 31 December 2024.

Details of the Charity's activities are available from its Head Office:
59 Brick Lane, London E1 6QL
Tel: 020 7247 6052
Fax: 020 7247 3787

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Brick Lane Jamme Masjid Trust (London) Limited ("Jamme Masjid") is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4 October 2004. It was registered as a charity with the Charity Commission on 5 October 2005.

The directors of the charitable company ("the charity") are its trustees for the purpose of the charity law and throughout this report are collectively referred to as the Trustees. The Trustees serving during the year and since the year end were as follows:

Hamidur Rahman Choudhury – President
Abdul Gofur Khalisadar – Senior Vice President
Syed Mortuza Ali – Vice President
Nur Uddin - Vice President
Mohammed Abdul Musabbir – Vice President
Mohammad Iliyas – Vice President
Mohammed Nurul Hoque Lala Miah – Vice President
Altafur Rahman – Vice President
Haylal Uddin Ali - General Secretary
Hafijur Rahman - Joint Secretary
Abdul Khalik – Joint Secretary
Motiur Rahman – Treasurer
Nure Alom Russell – Joint Treasurer
Yousuf Kamaly - Member
Arfik Ali - Member
Moshiur Rahman Choudhury – Member
Ansarul Haque – Member
Syed Khairul Islam – Member
Angur Ali - Member
Suba Miah – Member
Nurul Islam – Member
Amir Hussain - Member
Harmuz Ali – Member

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Jamme Masjid is the legal owner and operator of the Masjid. The building was constructed in 1743 and was used as a mosque from 1976.

The Board of Trustees comprises individuals who are reputable members of the Muslim community. The range of skills represented on the Trustee Board is kept under review and appointments to the Board are made by the Members of the Trust at the Annual General Meeting every two years. The Trustees are legally responsible for the governance and management of Jamme Masjid.

Board meetings are held on a regular basis. The Board decides upon matters of strategy and overall policy, determines the priorities and sets targets.

The induction process for newly appointed Trustees comprises of meetings with Board members, and covers governance. Documentation provided for new Trustees includes copies of the Trust Deed, relevant minutes and a history of the charity. The Trustees have adopted a more formal approach in respect of the induction and training of the Trustees.

RISK ASSESSMENT

The Trustees keep under regular review the major risks that could affect their achievement of the charity's objectives. During the forthcoming year, a comprehensive assessment of these risks will be carried out so that, where necessary, controls can be further improved and other actions instituted to mitigate the exposure to those risks.

OBJECTIVES AND ACTIVITIES

The objectives of The Brick Lane Jamme Masjid Trust (London) Limited are as follows:

1) The promotion of the Islamic faith and in particular (printing the generality of the foregoing) the promotion of the teaching of the AHL-E-SUNNATH WAL JAMATH in the area of the Greater London Authority.
2) To facilitate performance of prayer five times a day, holding of two Eid congregations, special prayer, Islamic conferences, seminars, meetings, lectures and running school for Islamic education.
3) Along with general education for Muslim children and youths.

PUBLIC BENEFIT

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission with regard to public benefit.

ACHIEVEMENT AND PERFORMANCE

The Brick Lane Jamme Masjid was incorporated into a limited guarantee company and is registered with the Charity Commission. The Trustees and members have worked tirelessly to make the Masjid as it is today.

The building was constructed in 1743 and it is evident that a building as old as this requires a great deal of modernisation and structural reinforcement to accommodate the new demands. The matter is not helped by the fact that the building is a grade II listed structure requiring a great deal of care and attention in the way it is upgraded, adhering to the English National Heritage's regulation.

The English National Heritage is a regulatory body in charge of listed buildings and conservation areas. Modernisation of any listed structures requires consent and undergoes a great deal of scrutiny from the body.

The regeneration plan illustrates the forward thinking steps that are being taken by the Trustees to meet current demands while planning for the uses of generations to come.

ACHIEVEMENT AND PERFORMANCE (continued)

A few years ago, significant improvements have been made to the women facilities. During the year, the charity carried out extensive works on the property including replacement of window, repainting and installation of new air-conditioning units. The Mayor of London, Sadiq Khan as well as Paul Scully, a former politician who served as the Member of Parliament for Sutton and Cheam up to 2024, paid a visit to the Brick Lane Jamme Masjid which was a joyous occasion. The Trustees are grateful for their visit.

The Trustees would like to convey their sincere thanks to the volunteers, staff, mussallies, management, the local authorities and others who have so generously given their support to Jamme Masjid. With their support, we look forward to continue enhancing the deliveries of our charitable objectives within the community.

FINANCIAL REVIEW

The main sources of income are from regular collections and donations received by the charity. The charity's income from regular collections and donations in 2024 was £218,786 (2023: £164,495) whilst income from trading activities and other income amount to £11,778 (2023: 11,875). After resources expended of £203,742 (2023: £133,249), there was a surplus of 26,822 (2023: £43,121). During the year, the charity has incurred expenditure on the general maintenance of the listed building in which prayers are conducted.

At the year end, total funds amount to £4,019,157 (2023: £3,992,335) out of which £3m (2023: £3m) relates to permanent endowment fund and £3,116 (2023: £3,116) relates to restricted income fund.

RESERVES POLICY

The Trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to meet the fixed running costs and general repairs to the property. The level of reserves held is estimated at £30,000.

PLANS FOR THE FUTURE

The Masjid requires a great deal of modernisation and structural reinforcement as the building is very old. As the building is grade II listed structure, any structural work requires adherence to the English National Heritage's regulations. In 2025, the Trustees will continue to carry out general maintenance on the property in line with guidance for a listed property.

INVESTMENT POLICY

The charity has no investments apart from cash deposits retained with major UK retail banks.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees who are also the directors of the charitable company are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees on 8 August 2025 and signed on their behalf by:



Haylal Uddin Ali
General Secretary

UHY Hacker Young LLP
Chartered Accountants
Quadrant House
4 Thomas More Square
London E1W 1YW

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED FOR THE YEAR ENDED 31 DECEMBER 2024

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2024, which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Rachel Chim FCCA
UHY Hacker Young
Quadrant House
4 Thomas More Square
London E1W 1YW

Date: 12 August 2025

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Permanent endowment funds £	Total restricted funds £	Total unrestricted funds £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:						
Donations	2	-	-	218,786	218,786	164,495
Other trading activities	3	-	-	11,778	11,778	11,875
Total		-	-	230,564	230,564	176,370
Expenditure on:						
Charitable activities	4	-	-	194,938	194,938	124,287
Others	5	-	-	8,804	8,804	8,962
Total		-	-	203,742	203,742	133,249
Net movement in funds		-	-	26,822	26,822	43,121
Reconciliation of funds						
Total funds brought forward		3,000,000	3,116	989,219	3,992,335	3,949,214
Total funds carried forward		3,000,000	3,116	1,016,041	4,019,157	3,992,335

There are no recognised gains or losses other than those included in the Statement of Financial Activities.

All incoming resources and resources expended derive from continuing activities.

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	6		3,847,049		3,842,120
Current assets					
Debtors	7	17,492		13,515	
Cash at bank and in hand		407,894		383,764	
		425,386		397,279	
Creditors: amounts falling due within one year	8	(253,278)		(247,064)	
Net current assets			172,108		150,215
Total assets less current liabilities			4,019,157		3,992,335
Net assets			4,019,157		3,992,335
The funds of the charity:					
Unrestricted income fund					
Unrestricted funds			1,016,041		989,219
Restricted income funds			3,116		3,116
Permanent endowment funds	9				
Endowment funds			3,000,000		3,000,000
Total charity funds			4,019,157		3,992,335

For the financial year ended 31 December 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 396 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including the income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006, relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 8 August 2025

Haylal Uddin Ali
Secretary
Company Registration No. 05254675

Hamidur Rahman Choudhury
President

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019) – (Charites SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006. The Trust constitutes a public benefit entity as defined by FRS 102. The charity has taken advantage of the provisions in the not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost convention and the principal accounting policies adopted are set out below.

1.2 Incoming resources

All incoming resources are recognised when the charity has entitlement to the funds, certainty of the receipt and the amount can be measured with sufficient reliability.

Donations and collections
Donations and collections are recognised on a receivable basis where there is certainty of receipt and the amount can be reliably measured.

Membership fees
Membership fees are recognised when they are due from the members.

Gift aid refund
Refund is recognised when there is certainty of receipt and the amount can be reliably measured.

Other trading activities
Other trading activities comprises of income receivable from the hall hire.

1.3 Volunteers

The value of services provided by volunteers is not incorporated into these financial statements.

1.4 Resources expended and basis of allocation of costs

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary.

1. Accounting policies (continued)

Charitable activities
These are the costs incurred in the operation of the charity.

Other costs
Other costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice, including the statutory independent examination and legal fees. These costs primarily include costs associated with managing the Masjid.

Irrecoverable VAT
All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against category of resources expended for which it was incurred.

1.5 Tangible fixed assets
Land and buildings are included in the accounts at cost or at Trustees' valuation where the cost is not readily available. The property is carried at Trustees valuation, subject to impairment reviews as residual values will be maintained through continual improvements.

Repairs and maintenance costs are written off entirely in the year of expenditure.

Other tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	25%	Reducing balance
IT equipment	25%	Reducing balance

No depreciation is charged on freehold land and buildings as trustees are of the opinion that the property has been well maintained and the value of the property has increased.

1.6 Endowment fund
The Endowment fund represents those assets which must be held permanently by the charity, principally the Masjid. Any gains or losses arising on the revaluation of the property form part of the fund.

1.7 Fund structure
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The restricted funds are not considered to be material and therefore the aims and use are not disclosed separately.

1.8 Taxation
As a charity, it is exempt from UK corporation tax to the extent that its income is applied to its charitable objects. No liability arose in the year.

1.9 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

1.10 Going concern

The accounts have been prepared under the going concern basis as the trustees are of the opinion that the charity's forthcoming events, will generate levels of funds which are comparable to that achieved in the year under review. The funds so generated, which will more than cover minimal operational costs, will enable the charity to meet its obligations as they fall due.

1.11 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at \the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 Accounting policies (continued)

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities
Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

2. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and collection	196,464	-	196,464	161,845
Membership fees	3,750	-	3,750	2,650
Gift Aid refund	18,572	-	18,572	-
	218,786	-	218,786	164,495

3. Other trading activities

	2024 £	2023 £
Hall hire income	11,778	11,875

4. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Direct costs				
Staff costs (including NIC)	56,083	-	56,083	48,030
Advertising and promotion	4,820	-	4,820	6,150
Establishment costs	80,210	-	80,210	56,814
Repairs and maintenance	46,201	-	46,201	6,172
Other office costs	571	-	571	1,589
Finance Costs	4,000	-	4,000	2,718
Depreciation	3,053	-	3,053	2,814
Total costs	194,938	-	194,938	124,287

5. Other costs

	2024 £	2023 £
Legal and professional	1,183	1,147
Independent examination & accountancy fees	7,621	7,815
	8,804	8,962

6. Tangible fixed assets

	Freehold land and buildings £	Fixtures fittings & equipment £	Total £
Cost			
At 1 January 2024	3,833,680	67,783	3,901,463
Additions	-	7,982	7,982
At 31 December 2024	3,833,680	75,765	3,909,445
Depreciation			
At 1 January 2024	-	59,343	59,343
Charge for the year	-	3,053	3,053
At 31 December 2024	-	62,396	62,396
Net Book Value			
At 31 December 2024	3,833,680	13,369	3,847,049
At 31 December 2023	3,833,680	8,440	3,842,120

7. Debtors

	2024	2023
	£	£
Prepayments	13,742	10,865
Membership fees	3,750	2,650
	17,492	13,515

8. Creditors: amounts falling due within one year

	2024	2023
	£	£
Sundry loans	233,820	238,820
Trade and other creditors	13,438	2,889
Accruals	6,020	5,355
	253,278	247,064

Sundry loans are interest-free loans made to the Masjid.

9. Statement of funds

	At 1 January 2024	Incoming Resources	Resources Expended	At 31 December 2024
	£	£	£	£
Unrestricted revenue funds				
General funds	989,219	230,564	203,742	1,016,041
Restricted revenue funds	3,116	-	-	3,116
Permanent endowment funds				
Endowment funds	3,000,000	-	-	3,000,000
	3,992,335	230,564	203,742	4,019,157

10. Analysis of net assets by funds

	Permanent endowment funds	Restricted funds	Unrestricted funds	Total funds 2024	Total funds 2023
		£	£	£	£
Fixed assets	3,000,000	-	847,049	3,847,049	3,842,120
Current assets	-	3,116	422,270	425,386	397,279
Creditors due within 1 year	-	-	(253,278)	(253,278)	(247,064)
	3,000,000	3,116	1,016,041	4,019,157	3,992,335

11. Staff costs

	2024	2023
	£	£
Wages and salaries	56,083	48,030

No employee earned more than £60,000 during the period.

The average weekly number of employees during the period, as calculated on a full time equivalent basis, was as follows:

	Number of employees 2024	Number of employees 2023
Administration	4	4

12. Transactions with trustees

No trustee or any person connected with a trustee has received or is due to receive any remuneration or expenses for the year directly or indirectly from the charity's funds.

13. Capital commitments

There were no capital commitments as at 31 December 2024.

14. Comparative Statement of Financial Activities

	Permanent endowment funds £	Total restricted funds £	Total unrestricted funds £	Total funds £
Income and endowments from:				
Donations	-	-	164,495	164,495
Other trading activities	-	-	11,875	11,875
Total	-	-	176,370	176,370
Expenditure on:				
Charitable activities	-	-	124,287	124,287
Others	-	-	8,962	8,962
Total	-	-	133,249	133,249
Net movement in funds	-	-	43,121	43,121
Reconciliation of funds				
Total funds brought forward	3,000,000	3,116	946,098	3,949,214
Total funds carried forward	3,000,000	3,116	989,219	3,992,335

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

England & Wales - Charity number 1111582

Accounts

Company Registration No. 05254675 (England and Wales)

Registered Charity No. 1111582

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

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THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

GENERAL AND ADMINISTRATIVE INFORMATION

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees:	Hamidur Rahman Choudhury – President Abdul Gofur Khalisadar – Senior Vice President Harmuz Ali – Vice President Syed Mortuza Ali – Vice President Nur Uddin - Vice President Amir Hussain - Vice President Haylal Uddin Ali - General Secretary Mohammed Abdul Musabbir – Assistant Secretary Motiur Rahman - Assistant Secretary Hafijur Rahman - Assistant Secretary Mohammed Nurul Hoque Lala Miah - Member Mohammad Iliyas - Member Yousuf Kamaly - Member Altafur Rahman - Member Arfik Ali - Member Moshiur Rahman Choudhury – Member Ansarul Haque – Member Syed Khairul Islam – Member Abdul Khalik – Member Angur Ali - Member Suba Miah – Member Nurul Islam – Member Nure Alom Russell – Member
Secretaries:	Haylal Uddin Ali – General Secretary Mohammed Abdul Musabbir - Assistant Secretary
Registered Charity Number:	1111582
Company Number:	05254675
Registered Office:	Quadrant House – Floor 6 4 Thomas More Square London E1W 1YW
Independent Examiner:	Rachel Chim FCCA Quadrant House 4 Thomas More Square London E1W 1YW
Bankers:	National Westminster Bank Plc Bishopsgate, PO Box 34 15 Bishopsgate, London EC2P 2AP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Brick Lane Jamme Masjid Trust (London) Limited ("Jamme Masjid") presents its report and financial statements for the year ended 31 December 2023.

Details of the Charity's activities are available from its Head Office:
59 Brick Lane, London E1 6QL
Tel: 020 7247 6052
Fax: 020 7247 3787

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Brick Lane Jamme Masjid Trust (London) Limited ("Jamme Masjid") is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4 October 2004. It was registered as a charity with the Charity Commission on 5 October 2005.

The directors of the charitable company ("the charity") are its trustees for the purpose of the charity law and throughout this report are collectively referred to as the Trustees. The Trustees serving during the year and since the year end were as follows:

Hamidur Rahman Choudhury – President
Abdul Gofur Khalisadar – Senior Vice President
Syed Mortuza Ali – Vice President
Nur Uddin – Vice President
Harmuz Ali - Vice President
Amir Hussain - Vice President
Haylal Uddin Ali - General Secretary
Mohammed Abdul Musabbir - Assistant Secretary
Motiur Rahman - Assistant Secretary
Hafijur Rahman – Assistant Secretary
Mohammed Nurul Hoque Lala Miah - Member
Mohammad Iliyas - Member
Yousuf Kamaly - Member
Altafur Rahman - Member
Arfik Ali – Member
Moshiur Rahman Choudhury – Member
Ansarul Haque – Member
Syed Khairul Islam – Member
Abdul Khalik – Member
Angur Ali – Member
Suba Miah – Member
Nurul Islam – Member
Nure Alom Russell

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Jamme Masjid is the legal owner and operator of the Masjid. The building was constructed in 1743 and was used as a mosque from 1976.

The Board of Trustees comprises individuals who are reputable members of the Muslim community. The range of skills represented on the Trustee Board is kept under review and appointments to the Board are made by the Members of the Trust at the Annual General Meeting every two years. The Trustees are legally responsible for the governance and management of Jamme Masjid.

Board meetings are held on a regular basis. The Board decides upon matters of strategy and overall policy, determines the priorities and sets targets.

The induction process for newly appointed Trustees comprises of meetings with Board members, and covers governance. Documentation provided for new Trustees includes copies of the Trust Deed, relevant minutes and a history of the charity. The Trustees have adopted a more formal approach in respect of the induction and training of the Trustees.

RISK ASSESSMENT

The Trustees keep under regular review the major risks that could affect their achievement of the charity's objectives. During the forthcoming year, a comprehensive assessment of these risks will be carried out so that, where necessary, controls can be further improved and other actions instituted to mitigate the exposure to those risks.

OBJECTIVES AND ACTIVITIES

The objectives of The Brick Lane Jamme Masjid Trust (London) Limited are as follows:

1) The promotion of the Islamic faith and in particular (printing the generality of the foregoing) the promotion of the teaching of the AHL-E-SUNNATH WAL JAMATH in the area of the Greater London Authority.
2) To facilitate performance of prayer five times a day, holding of two Eid congregations, special prayer, Islamic conferences, seminars, meetings, lectures and running school for Islamic education.
3) Along with general education for Muslim children and youths.

PUBLIC BENEFIT

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission with regard to public benefit.

ACHIEVEMENT AND PERFORMANCE

The Brick Lane Jamme Masjid was incorporated into a limited guarantee company and is registered with the Charity Commission. The Trustees and members have worked tirelessly to make the Masjid as it is today.

The building was constructed in 1743 and it is evident that a building as old as this requires a great deal of modernisation and structural reinforcement to accommodate the new demands. The matter is not helped by the fact that the building is a grade II listed structure requiring a great deal of care and attention in the way it is upgraded, adhering to the English National Heritage's regulation.

The English National Heritage is a regulatory body in charge of listed buildings and conservation areas. Modernisation of any listed structures requires consent and undergoes a great deal of scrutiny from the body.

The regeneration plan illustrates the forward thinking steps that are being taken by the Trustees to meet current demands while planning for the uses of generations to come.

ACHIEVEMENT AND PERFORMANCE (continued)

In 2022, significant improvements have been made to the women facilities. In February 2023, His Majesty King Charles III and Queen Consort Camilla paid a visit to the Brick Lane Jamme Masjid which was a joyous occasion. The Trustees are grateful for their visit.

The Trustees would like to convey their sincere thanks to the volunteers, staff, mussallies, management, the local authorities and others who have so generously given their support to Jamme Masjid. With their support, we look forward to continue enhancing the deliveries of our charitable objectives within the community.

FINANCIAL REVIEW

The main sources of income are from regular collections and donations received by the charity. The charity's income from regular collections and donations in 2023 was £164,495 (2022: £233,968) whilst income from trading activities and other income amount to £11,875 (2022: £14,190). After resources expended of £133,249 (2022: £199,968), there was a surplus of £43,121 (2022: £48,190). During the year, the charity has incurred expenditure on the general maintenance of the listed building in which prayers are conducted.

At the year end, total funds amount to £3,992,335 (2022: £3,949,214) out of which £3m (2022: £3m) relates to permanent endowment fund and £3,116 (2022: £3,116) relates to restricted income fund.

RESERVES POLICY

The Trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to meet the fixed running costs and general repairs to the property. The level of reserves held is estimated at £30,000.

PLANS FOR THE FUTURE

The Masjid requires a great deal of modernisation and structural reinforcement as the building is very old. As the building is grade II listed structure, any structural work requires adherence to the English National Heritage's regulations. In 2024, the Trustees will continue to carry out general maintenance on the property in line with guidance for a listed property.

INVESTMENT POLICY

The charity has no investments apart from cash deposits retained with major UK retail banks.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees who are also the directors of the company are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

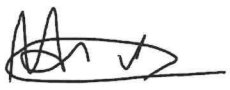
In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees on 10 September 2024 and signed on their behalf by:



Haylal Uddin Ali
General Secretary

UHY Hacker Young
Chartered Accountants

UHY Hacker Young LLP
Quadrant House
4 Thomas More Square
London E1W 1YW

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED FOR THE YEAR ENDED 31 DECEMBER 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2023, which are set out on pages 7 to 16.

Responsibilities and basis of report
As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Rachel Chim FCCA
UHY Hacker Young
Quadrant House
4 Thomas More Square
London E1W 1YW

Date: 16 September 2024

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Permanent endowment funds £	Total restricted funds £	Total unrestricted funds £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:						
Donations	2	-	-	164,495	164,495	233,968
Other trading activities	3	-	-	11,875	11,875	14,190
Total		-	-	176,370	176,370	248,158
Expenditure on:						
Charitable activities	4	-	-	124,287	124,287	186,534
Others	5	-	-	8,962	8,962	13,434
Total		-	-	133,249	133,249	199,968
Net movement in funds		-	-	43,121	43,121	48,190
Reconciliation of funds						
Total funds brought forward		3,000,000	3,116	946,098	3,949,214	3,901,024
Total funds carried forward		3,000,000	3,116	989,219	3,992,335	3,949,214

There are no recognised gains or losses other than those included in the Statement of Financial Activities.

All incoming resources and resources expended derive from continuing activities.

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	6		3,842,120		3,844,934
Current assets					
Other debtors	7	13,515		10,053	
Cash at bank and in hand		383,764		364,630	
		397,279		374,683	
Creditors: amounts falling due within one year	8	(247,064)		(270,403)	
Net current assets			150,215		104,280
Total assets less current liabilities			3,992,335		3,949,214
Net assets			3,992,335		3,949,214
The funds of the charity:					
Unrestricted income fund					
Unrestricted funds			989,219		946,098
Restricted income funds			3,116		3,116
Permanent endowment funds	9				
Endowment funds			3,000,000		3,000,000
Total charity funds			3,992,335		3,949,214

For the financial year ended 31 December 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 396 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including the income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006, relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 10 September 2024:

Haylal Uddin Ali
Secretary
Company Registration No. 05254675

Hamidur Choudhury
President

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charites SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006. The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The Brick Lane Jamme Masjid Trust (London) Limited meets the definition of a public entity under FRS 102. The financial statements have been prepared on the historical cost convention and the principal accounting policies adopted are set out below.

1.2 Incoming resources

All incoming resources are recognised when the charity has entitlement to the funds, certainty of the receipt and the amount can be measured with sufficient reliability.

Donations and collections
Donations and collections are recognised on a receivable basis where there is certainty of receipt and the amount can be reliably measured.

Membership fees
Membership fees are recognised when they are due from the members.

Gift aid refund
Refund is recognised when there is certainty of receipt and the amount can be reliably measured.

Other trading activities
Other trading activities comprises of income receivable from the hall hire.

1.3 Volunteers

The value of services provided by volunteers is not incorporated into these financial statements.

1.4 Resources expended and basis of allocation of costs

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary.

1. Accounting policies (continued)

Charitable activities
These are the costs incurred in the operation of the charity.

Other costs
Other costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice, including the statutory independent examination and legal fees. These costs primarily include costs associated with managing the Masjid.

Irrecoverable VAT
All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against category of resources expended for which it was incurred.

1.5 Tangible fixed assets
Land and buildings are included in the accounts at cost or at Trustees' valuation where the cost is not readily available. The property is carried at Trustees valuation, subject to impairment reviews as residual values will be maintained through continual improvements.

Repairs and maintenance costs are written off entirely in the year of expenditure.

Other tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	25%	Reducing balance
IT equipment	25%	Reducing balance

No depreciation is charged on freehold land and buildings as trustees are of the opinion that the property has been well maintained and the value of the property has increased.

1.6 Endowment fund
The Endowment fund represents those assets which must be held permanently by the charity, principally the Masjid. Any gains or losses arising on the revaluation of the property form part of the fund.

1.7 Fund structure
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The restricted funds are not considered to be material and therefore the aims and use are not disclosed separately.

1.8 Taxation
As a charity, it is exempt from UK corporation tax to the extent that its income is applied to its charitable objects. No liability arose in the year.

1.9 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

1.10 Going concern

The accounts have been prepared under the going concern basis as the trustees are of the opinion that the charity's forthcoming events, will generate levels of funds which are comparable to that achieved in the year under review. The funds so generated, which will more than cover minimal operational costs, will enable the charity to meet its obligations as they fall due.

1.11 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at \the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 **Accounting policies (continued)**

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities
Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

2. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and collection	161,845	-	161,845	218,997
Membership fees	2,650	-	2,650	2,525
Gift Aid refund	-	-	-	12,446
	164,495	-	164,495	233,968

3. Other trading activities

	2023 £	2022 £
Hall hire income	11,875	14,190

4. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Direct costs				
Staff costs (including NIC)	48,030	-	48,030	45,201
Advertising and promotion	6,150	-	6,150	5,190
Establishment costs	56,814	-	56,814	64,855
Repairs and maintenance	6,172	-	6,172	61,878
Other office costs	1,589	-	1,589	1,043
Finance Costs	2,718	-	2,718	4,636
Depreciation	2,814	-	2,814	3,731
Total costs	124,287	-	124,287	186,534

5. Other costs

	2023 £	2022 £
Legal and professional	1,147	6,326
Independent examination & accountancy fees	7,815	7,108
	8,962	13,434

6. Tangible fixed assets

	Freehold land and buildings £	Fixtures fittings & equipment £	Total £
Cost			
At 1 January 2023	3,833,680	67,783	3,901,463
Additions	-	-	-
At 31 December 2023	3,833,680	67,783	3,901,463
Depreciation			
At 1 January 2023	-	56,529	56,529
Charge for the year	-	2,814	2,814
At 31 December 2023	-	59,343	59,343
Net Book Value			
At 31 December 2023	3,833,680	8,440	3,842,120
At 31 December 2022	3,833,680	11,254	3,844,934

7. Debtors

	2023	2022
	£	£
Prepayments	10,865	10,053
Membership fees	2,650	-
	13,515	10,053

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Sundry loans	238,820	243,820
Trade and other creditors	2,889	21,744
Accruals	5,355	4,839
	247,064	270,403

Sundry loans are interest-free loans made to the Masjid.

9. Statement of funds

	At 1 January 2023	Incoming Resources	Resources Expended	At 31 December 2023
	£	£	£	£
Unrestricted revenue funds				
General funds	946,098	176,370	(133,249)	989,219
Restricted revenue funds	3,116	-	-	3,116
Permanent endowment funds				
Endowment funds	3,000,000	-	-	3,000,000
	3,949,214	176,370	(133,249)	3,992,335

10. Analysis of net assets by funds

	Permanent endowment funds	Restricted funds	Unrestricted funds	Total funds 2023	Total funds 2022
		£	£	£	£
Fixed assets	3,000,000	-	842,121	3,842,121	3,844,934
Current assets	-	3,116	394,162	397,278	374,683
Creditors due within 1 year	-	-	(247,064)	(247,064)	(270,403)
	3,000,000	3,116	989,219	3,992,335	3,949,214

11. Staff costs

	2023	2022
	£	£
Wages and salaries	48,030	45,201

No employee earned more than £60,000 during the period.

The average weekly number of employees during the period, as calculated on a full time equivalent basis, was as follows:

	Number of employees 2023	Number of employees 2022
Administration	4	4

12. Transactions with trustees

No trustee or any person connected with a trustee has received or is due to receive any remuneration or expenses for the year directly or indirectly from the charity's funds.

13. Capital commitments

There were no capital commitments as at 31 December 2023.

14. Comparative Statement of Financial Activities

	Permanent endowment funds £	Total restricted funds £	Total unrestricted funds £	Total funds £
Income and endowments from:				
Donations	-	-	233,968	233,968
Other trading activities	-	-	14,190	14,190
Other	-	-	-	-
Total	-	-	248,158	248,158
Expenditure on:				
Charitable activities	-	-	186,534	186,534
Others	-	-	13,434	13,434
Total	-	-	199,968	199,968
Net movement in funds	-	-	48,190	48,190
Reconciliation of funds				
Total funds brought forward	3,000,000	3,116	897,908	3,901,024
Total funds carried forward	3,000,000	3,116	946,098	3,949,214

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

England & Wales - Charity number 1111582

Accounts

Company Registration No. 05254675 (England and Wales)

Registered Charity No. 1111582

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

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THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

GENERAL AND ADMINISTRATIVE INFORMATION

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees:	Abdul Gofur Khalisadar – Senior Vice President Harmuz Ali – Vice President Syed Mortuza Ali – Vice President Nur Uddin - Vice President Amir Hussain - Vice President Haylal Uddin Ali - General Secretary Hamidur Rahman Choudhury – Treasurer Mohammed Abdul Musabbir – Assistant Secretary Motiur Rahman - Assistant Secretary Hafijur Rahman - Assistant Secretary Mohammed Nurul Hoque Lala Miah - Member Mohammad Iliyas - Member Yousuf Kamaly - Member Altafur Rahman - Member Arfik Ali - Member Moshiur Rahman Choudhury – Member Ansarul Haque – Member Syed Khairul Islam – Member Abdul Khalik – Member Angur Ali - Member Suba Miah – Member Nurul Islam – Member Nure Alom Russell – Member
Secretaries:	Haylal Uddin Ali – General Secretary Mohammed Abdul Musabbir - Assistant Secretary
Registered Charity Number:	1111582
Company Number:	05254675
Registered Office:	Quadrant House – Floor 6 4 Thomas More Square London E1W 1YW
Independent Examiner:	Rachel Chim FCCA Quadrant House 4 Thomas More Square London E1W 1YW
Bankers:	National Westminster Bank Plc Bishopsgate, PO Box 34 15 Bishopsgate, London EC2P 2AP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Brick Lane Jamme Masjid Trust (London) Limited ("Jamme Masjid") presents its report and financial statements for the year ended 31 December 2022.

Details of the Charity's activities are available from its Head Office:
59 Brick Lane, London E1 6QL
Tel: 020 7247 6052
Fax: 020 7247 3787

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Brick Lane Jamme Masjid Trust (London) Limited ("Jamme Masjid") is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4 October 2004. It was registered as a charity with the Charity Commission on 5 October 2005.

The directors of the charitable company ("the charity") are its trustees for the purpose of the charity law and throughout this report are collectively referred to as the Trustees. The Trustees serving during the year and since the year end were as follows:

Abdul Gofur Khalisadar – Senior Vice President
Syed Mortuza Ali – Vice President
Nur Uddin – Vice President
Harmuz Ali - Vice President
Amir Hussain - Vice President
Haylal Uddin Ali - General Secretary
Hamidur Rahman Choudhury – Treasurer
Mohammed Abdul Musabbir - Assistant Secretary
Motiur Rahman - Assistant Secretary
Hafijur Rahman – Assistant Secretary
Mohammed Nurul Hoque Lala Miah - Member
Mohammad Iliyas - Member
Yousuf Kamaly - Member
Altafur Rahman - Member
Arfik Ali – Member
Moshiur Rahman Choudhury – Member
Ansarul Haque – Member
Syed Khairul Islam – Member
Abdul Khalik – Member
Angur Ali – Member
Suba Miah – Member
Nurul Islam – Member
Nure Alom Russell

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Jamme Masjid is the legal owner and operator of the Masjid. The building was constructed in 1743 and was used as a mosque from 1976.

The Board of Trustees comprises individuals who are reputable members of the Muslim community. The range of skills represented on the Trustee Board is kept under review and appointments to the Board are made by the Members of the Trust at the Annual General Meeting every two years. The Trustees are legally responsible for the governance and management of Jamme Masjid.

Board meetings are held on a regular basis. The Board decides upon matters of strategy and overall policy, determines the priorities and sets targets.

The induction process for newly appointed Trustees comprises of meetings with Board members, and covers governance. Documentation provided for new Trustees includes copies of the Trust Deed, relevant minutes and a history of the charity. The Trustees have adopted a more formal approach in respect of the induction and training of the Trustees.

RISK ASSESSMENT

The Trustees keep under regular review the major risks that could affect their achievement of the charity's objectives. During the forthcoming year, a comprehensive assessment of these risks will be carried out so that, where necessary, controls can be further improved and other actions instituted to mitigate the exposure to those risks.

OBJECTIVES AND ACTIVITIES

The objectives of The Brick Lane Jamme Masjid Trust (London) Limited are as follows:

1) The promotion of the Islamic faith and in particular (printing the generality of the foregoing) the promotion of the teaching of the AHL-E-SUNNATH WAL JAMATH in the area of the Greater London Authority.
2) To facilitate performance of prayer five times a day, holding of two Eid congregations, special prayer, Islamic conferences, seminars, meetings, lectures and running school for Islamic education.
3) Along with general education for Muslim children and youths.

PUBLIC BENEFIT

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission with regard to public benefit.

ACHIEVEMENT AND PERFORMANCE

The Brick Lane Jamme Masjid was incorporated into a limited guarantee company and is registered with the Charity Commission. The Trustees and members have worked tirelessly to make the Masjid as it is today.

The building was constructed in 1743 and it is evident that a building as old as this requires a great deal of modernisation and structural reinforcement to accommodate the new demands. The matter is not helped by the fact that the building is a grade II listed structure requiring a great deal of care and attention in the way it is upgraded, adhering to the English National Heritage's regulation.

The English National Heritage is a regulatory body in charge of listed buildings and conservation areas. Modernisation of any listed structures requires consent and undergoes a great deal of scrutiny from the body.

The regeneration plan illustrates the forward thinking steps that are being taken by the Trustees to meet current demands while planning for the uses of generations to come.

ACHIEVEMENT AND PERFORMANCE (continued)

In 2022, significant improvements have been made to the women facilities. In February 2023, His Majesty King Charles III and Queen Consort Camilla paid a visit to the Brick Lane Jamme Masjid which was a joyous occasion. The Trustees are grateful for their visit.

The Trustees would like to convey their sincere thanks to the volunteers, staff, mussallies, management, the local authorities and others who have so generously given their support to Jamme Masjid. With their support, we look forward to continue enhancing the deliveries of our charitable objectives within the community.

FINANCIAL REVIEW

The main sources of income are from regular collections and donations received by the charity. The charity's income from regular collections and donations in 2022 was £233,968 (2021: £214,420) whilst income from trading activities and other income amount to £14,190 (2021: £14,755). After resources expended of £199,968 (2021: £141,347), there was a surplus of £48,190 (2021: £87,828). During the year, the charity has incurred expenditure on the general maintenance of the listed building in which prayers are conducted.

At the year end, total funds amount to £3,949,214 (2021: £3,901,024) out of which £3m (2021: £3m) is permanent endowment fund and £3,116 (2021: £3,116) relates to restricted income fund.

RESERVES POLICY

The Trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to meet the fixed running costs and general repairs to the property. The level of reserves held is estimated at £30,000.

PLANS FOR THE FUTURE

The Masjid requires a great deal of modernisation and structural reinforcement as the building is very old. As the building is grade II listed structure, any structural work requires adherence to the English National Heritage's regulations. In 2033, the Trustees will continue to carry out general maintenance on the property in line with guidance for a listed property.

COVID-19

The Trustees have taken all necessary steps to adhere to guidance issued by the government in enforcing social distancing in the mosque including:

1) Insisting visitors to use face masks and bring their own prayer mats;
2) Restriction on the use of washing facilities in the mosque;
3) Installing hand sanitisers throughout the mosque;
4) Introduced a one-way system;
5) Check temperature and record contact details of all visitors.

INVESTMENT POLICY

The charity has no investments apart from cash deposits retained with major UK retail banks.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees who are also the directors of the company are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees on 1 August 2023 and signed on their behalf by:



Haylal Uddin Ali
General Secretary

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED FOR THE YEAR ENDED 31 DECEMBER 2022

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2022, which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Rachel Chim FCCA
UHY Hacker Young
Quadrant House
4 Thomas More Square
London E1W 1YW

Date: 4 August 2023

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Permanent endowment funds £	Total restricted funds £	Total unrestricted funds £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:						
Donations	2	-	-	233,968	233,968	214,420
Other trading activities	3	-	-	14,190	14,190	7,500
Other	3	-	-	-	-	7,255
Total		-	-	248,158	248,158	229,175
Expenditure on:						
Charitable activities	4	-	-	186,534	186,534	131,703
Others	5	-	-	13,434	13,434	9,644
Total		-	-	199,968	199,968	141,347
Net movement in funds		-	-	48,190	48,190	87,828
Reconciliation of funds		-				
Total funds brought forward		3,000,000	3,116	897,908	3,901,024	3,813,196
Total funds carried forward		3,000,000	3,116	946,098	3,949,214	3,901,024

There are no recognised gains or losses other than those included in the Statement of Financial Activities.

All incoming resources and resources expended derive from continuing activities.

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	6		3,844,934		3,848,365
Current assets					
Other debtors	7	10,053		8,153	
Cash at bank and in hand		364,630		395,828	
		374,683		403,981	
Creditors: amounts falling due within one year	8	(270,403)		(351,322)	
Net current liabilities			104,280		52,659
Total assets less current liabilities			3,949,214		3,901,024
Net assets			3,949,214		3,901,024
The funds of the charity:					
Unrestricted income fund					
Unrestricted funds			946,098		897,908
Restricted income funds			3,116		3,116
Permanent endowment funds	9				
Endowment funds			3,000,000		3,000,000
Total charity funds			3,949,214		3,901,024

For the financial year ended 31 December 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 396 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including the income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006, relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 1 August 2023:

Haylal Uddin Ali
Secretary

Hamidur Rahman Choudhury
Treasurer

Company Registration No. 05254675

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charites SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006. The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The Brick Lane Jamme Masjid Trust (London) Limited meets the definition of a public entity under FRS 102. The financial statements have been prepared on the historical cost convention and the principal accounting policies adopted are set out below.

1.2 Incoming resources

All incoming resources are recognised when the charity has entitlement to the funds, certainty of the receipt and the amount can be measured with sufficient reliability.

Donations and collections
Donations and collections are recognised on a receivable basis where there is certainty of receipt and the amount can be reliably measured.

Membership fees
Membership fees are recognised when they are due from the members.

Other trading activities
Other trading activities comprises of income receivable from the hall hire.

Furlough income

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met . Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable . A grant received before the recognition criteria is satisfied is recognised as a liability.

1.3 Volunteers

The value of services provided by volunteers is not incorporated into these financial statements.

1.4 Resources expended and basis of allocation of costs

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary.

1. Accounting policies (continued)

Charitable activities
These are the costs incurred in the operation of the charity.

Other costs
Other costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice, including the statutory independent examination and legal fees. These costs primarily include costs associated with managing the Masjid.

Irrecoverable VAT
All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against category of resources expended for which it was incurred.

1.5 Tangible fixed assets
Land and buildings are included in the accounts at cost or at Trustees' valuation where the cost is not readily available. The property is carried at Trustees valuation, subject to impairment reviews as residual values will be maintained through continual improvements.

Repairs and maintenance costs are written off entirely in the year of expenditure.

Other tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	25%	Reducing balance
IT equipment	25%	Reducing balance

No depreciation is charged on freehold land and buildings as trustees are of the opinion that the property has been well maintained and the value of the property has increased.

1.6 Endowment fund
The Endowment fund represents those assets which must be held permanently by the charity, principally the Masjid. Any gains or losses arising on the revaluation of the property form part of the fund.

1.7 Fund structure
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The restricted funds are not considered to be material and therefore the aims and use are not disclosed separately.

1.8 Taxation
As a charity, it is exempt from UK corporation tax to the extent that its income is applied to its charitable objects. No liability arose in the year.

1.9 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

1.10 Going concern

The accounts have been prepared under the going concern basis as the trustees are of the opinion that the charity's forthcoming events, will generate levels of funds which are comparable to that achieved in the year under review. The funds so generated, which will more than cover minimal operational costs, will enable the charity to meet its obligations as they fall due.

1.11 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at \the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 **Accounting policies (continued)**

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities
Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

2. Donations	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations and collections	218,997	-	218,997	200,049
Membership fees	2,525	-	2,525	2,705
Gift Aid refund	12,446	-	12,446	11,666
	233,968	-	233,968	214,420

3. Other trading activities	2022 £	2021 £
Hall hire income	14,190	7,500
Other		
Furlough claim	-	7,255

4. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Direct costs				
Staff costs (including NIC)	45,201	-	45,201	46,635
Advertising and promotion	5,190	-	5,190	19,036
Establishment costs	64,855	-	64,855	43,198
Repairs and maintenance	61,878	-	61,878	13,689
Other office costs	1,043	-	1,043	2,112
Finance Costs	4,636	-	4,636	2,147
Depreciation	3,731	-	3,731	4,886
Total costs	186,534	-	186,534	131,703

5. Other costs

	2022 £	2021 £
Legal and professional	6,326	4,064
Independent examination & accountancy fees	7,108	5,580
	13,434	9,644

6. Tangible fixed assets

	Freehold land and buildings £	Fixtures fittings & equipment £	Total £
Cost			
At 1 January 2022	3,833,680	67,483	3,901,163
Additions	-	300	300
At 31 December 2022	3,833,680	67,783	3,901,463
Depreciation			
At 1 January 2022	-	52,798	52,798
Charge for the year	-	3,731	3,731
At 31 December 2022	-	56,529	56,529
Net Book Value			
At 31 December 2022	3,833,680	11,254	3,844,934
At 31 December 2021	3,833,680	14,685	3,848,365

7. Debtors

	2022	2021
	£	£
Prepayments	10,053	8,153
	10,053	8,153

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Sundry loans	243,820	311,819
Trade and other creditors	21,744	5,963
Accruals	4,839	33,540
	270,403	351,322

Sundry loans are interest-free loans made to the Masjid.

9. Statement of funds

	At 1 January 2022	Incoming Resources	Resources Expended	At 31 December 2022
	£	£	£	£
Unrestricted revenue funds				
General funds	897,908	248,158	(199,968)	946,098
Restricted revenue funds	3,116	-	-	3,116
Permanent endowment funds				
Endowment funds	3,000,000	-	-	3,000,000
	3,901,024	248,158	(197,968)	3,949,214

10. Analysis of net assets by funds

	Permanent endowment funds	Restricted funds	Unrestricted funds	Total funds 2022	Total funds 2021
		£	£	£	£
Fixed assets	3,000,000	-	844,934	3,844,934	3,848,365
Current assets	-	3,116	374,390	374,683	403,981
Creditors due within 1 year	-	-	(270,403)	(270,403)	(351,322)
	3,000,000	3,116	948,921	3,949,214	3,901,024

11. Staff costs

	2022	2021
	£	£
Wages and salaries	45,201	46,635

No employee earned more than £60,000 during the period.

The average weekly number of employees during the period, as calculated on a full time equivalent basis, was as follows:

	Number of employees 2022	Number of employees 2021
Administration	4	5

12. Transactions with trustees

No trustee or any person connected with a trustee has received or is due to receive any remuneration or expenses for the year directly or indirectly from the charity's funds.

During the period, the trustees made donations to the charity totalling £NIL (2021: £200).

13. Capital commitments

There were no capital commitments as at 31 December 2022.

14. Comparative Statement of Financial Activities

	Permanent endowment funds £	Total restricted funds £	Total unrestricted funds £	Total funds £
Income and endowments from:				
Donations	-	-	214,420	214,420
Other trading activities	-	-	7,500	7,500
Other	-	-	7,255	7,255
Total	-	-	229,175	229,175
Expenditure on:				
Charitable activities	-	-	131,703	131,703
Others	-	-	9,644	9,644
Total	-	-	141,347	141,347
Net movement in funds	-	-	87,828	87,828
Reconciliation of funds				
Total funds brought forward	3,000,000	3,116	810,080	3,813,196
Total funds carried forward	3,000,000	3,116	897,908	3,901,024

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

England & Wales - Charity number 1111582

Accounts

Company Registration No. 05254675 (England and Wales)

Registered Charity No. 1111582

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

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THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

GENERAL AND ADMINISTRATIVE INFORMATION

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees:	Sajjad Miah – President (deceased 28 February 2022) Abdul Gofur Khalisadar – Senior Vice President Monir Uddin - Vice President (terminated 7 January 2021) Harmuz Ali – Vice President Syed Mortuza Ali – Vice President Nur Uddin - Vice President Haylal Uddin Ali - General Secretary Hamidur Rahman Choudhury – Treasurer Mohammed Abdul Musabbir – Assistant Secretary Motiur Rahman - Assistant Secretary Hafijur Rahman - Assistant Secretary Mohammed Nurul Hoque Lala Miah - Member Amir Hussain - Member Mohammad Iliyas - Member Yousuf Kamaly - Member Altafur Rahman - Member Arfik Ali - Member Moshiur Rahman Choudhury – Member Ansarul Haque – Member Syed Khairul Islam – Member Abdul Khalik – Member Angur Ali - Member Suba Miah – Member Nurul Islam – Member (appointed 08 August 2021) Nure Alom Russell – Member (appointed 8 August 2021)
Secretaries:	Haylal Uddin Ali – General Secretary Mohammed Abdul Musabbir - Assistant Secretary
Registered Charity Number:	1111582
Company Number:	05254675
Registered Office:	Quadrant House – Floor 6 4 Thomas More Square London E1W 1YW
Independent Examiner:	Rachel Chim FCCA Quadrant House 4 Thomas More Square London E1W 1YW
Bankers:	National Westminster Bank Plc Bishopsgate, PO Box 34 15 Bishopsgate, London EC2P 2AP

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Brick Lane Jamme Masjid Trust (London) Limited ("Jamme Masjid") presents its report and financial statements for the year ended 31 December 2021.

Details of the Charity's activities are available from its Head Office:
59 Brick Lane, London E1 6QL
Tel: 020 7247 6052
Fax: 020 7247 3787

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Brick Lane Jamme Masjid Trust (London) Limited ("Jamme Masjid") is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4 October 2004. It was registered as a charity with the Charity Commission on 5 October 2005.

The directors of the charitable company ("the charity") are its trustees for the purpose of the charity law and throughout this report are collectively referred to as the Trustees. The Trustees serving during the year and since the year end were as follows:

Sajjad Miah – President (deceased 28 February 2022)
Abdul Gofur Khalisadar – Senior Vice President
Monir Uddin - Vice President (terminated 7 January 2021)
Syed Mortuza Ali – Vice President
Nur Uddin – Vice President
Harmuz Ali - Vice President
Haylal Uddin Ali - General Secretary
Hamidur Rahman Choudhury – Treasurer
Mohammed Abdul Musabbir - Assistant Secretary
Motiur Rahman - Assistant Secretary
Hafijur Rahman – Assistant Secretary
Mohammed Nurul Hoque Lala Miah - Member
Amir Hussain - Member
Mohammad Iliyas - Member
Yousuf Kamaly - Member
Altafur Rahman - Member
Arfik Ali – Member
Moshiur Rahman Choudhury – Member
Ansarul Haque – Member
Syed Khairul Islam – Member
Abdul Khalik – Member
Angur Ali – Member
Suba Miah – Member
Nurul Islam – Member (appointed 08 August 2021)
Nure Alom Russell – Member (appointed 8 August 2021)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Jamme Masjid is the legal owner and operator of the Masjid. The building was constructed in 1743 and was used as a mosque from 1976.

The Board of Trustees comprises individuals who are reputable members of the Muslim community. The range of skills represented on the Trustee Board is kept under review and appointments to the Board are made by the Members of the Trust at the Annual General Meeting every two years. The Trustees are legally responsible for the governance and management of Jamme Masjid.

Board meetings are held on a regular basis. The Board decides upon matters of strategy and overall policy, determines the priorities and sets targets.

The induction process for newly-appointed Trustees comprises of meetings with Board members, and covers governance. Documentation provided for new Trustees includes copies of the Trust Deed, relevant minutes and a history of the charity. The Trustees have adopted a more formal approach in respect of the induction and training of the Trustees.

RISK ASSESSMENT

The Trustees keep under regular review the major risks that could affect their achievement of the charity's objectives. During the forthcoming year, a comprehensive assessment of these risks will be carried out so that, where necessary, controls can be further improved and other actions instituted to mitigate the exposure to those risks.

OBJECTIVES AND ACTIVITIES

The objects of The Brick Lane Jamme Masjid Trust (London) Limited are as follows:

1) The promotion of the Islamic faith and in particular (printing the generality of the foregoing) the promotion of the teaching of the AHL-E-SUNNATH WAL JAMATH in the area of the Greater London Authority.
2) To facilitate performance of prayer five times a day, holding of two Eid congregations, special prayer, Islamic conferences, seminars, meetings, lectures and running school for Islamic education.
3) Along with general education for Muslim children and youths.

PUBLIC BENEFIT

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission with regard to public benefit.

ACHIEVEMENT AND PERFORMANCE

The Brick Lane Jamme Masjid was incorporated into a limited guarantee company and is registered with the Charity Commission. The Trustees and members have worked tirelessly to make the Masjid as it is today.

The building was constructed in 1743 and it is evident that a building as old as this requires a great deal of modernisation and structural reinforcement to accommodate the new demands. The matter is not helped by the fact that the building is a grade II listed structure requiring a great deal of care and attention in the way it is upgraded, adhering to the English National Heritage's regulation.

The English National Heritage is a regulatory body in charge of listed buildings and conservation areas. Modernisation of any listed structures requires consent and undergoes a great deal of scrutiny from the body.

The regeneration plan illustrates the forward thinking steps that are being taken by the Trustees to meet current demands while planning for the uses of generations to come.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE (continued)

The Trustees would like to convey their sincere thanks to the volunteers, staff, mussallies, management, the local authorities and others who have so generously given their support to Jamme Masjid. With their support, we look forward to continue enhancing the deliveries of our charitable objectives within the community.

FINANCIAL REVIEW

The main sources of income are from regular collections and donations received by the charity. The charity's income from regular collections and donations in 2021 was £214,420 (2020: £153,355) whilst income from trading activities and other income amount to £14,755 (2020: £25,101). After resources expended of £141,347 (2020: £185,779), there was a surplus of £87,828 (2020: deficit of £7,323) as a result of higher level of donations during the year.

RESERVES POLICY

The Trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to meet the fixed costs and also held to cover possible emergency repairs to the property.

PLANS FOR THE FUTURE

The Masjid requires a great deal of modernisation and structural reinforcement as the building is very old. As the building is grade II listed structure, any structural work requires adherence to the English National Heritage's regulations. In 2022, the management has made significant improvements to the women facilities.

COVID-19

The Trustees have taken all necessary steps to adhere to guidance issued by the government in enforcing social distancing in the mosque including:

1) Insisting visitors to use face masks and bring their own prayer mats;
2) Restriction on the use of washing facilities in the mosque;
3) Installing hand sanitisers throughout the mosque;
4) Introduced a one-way system;
5) Check temperature and record contact details of all visitors.

INVESTMENT POLICY

The charity has no investments apart from cash deposits retained with major UK retail banks.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees who are also the directors of the company are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees on 9 August 2022 and signed on their behalf by:

Haylal Uddin Ali
General Secretary

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED FOR THE YEAR ENDED 31 DECEMBER 2021

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021, which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Rachel

Rachel Chim FCCA
UHY Hacker Young
Quadrant House
4 Thomas More Square
London E1W 1YW

Date: 10 August 2022

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Permanent endowment funds £	Total restricted funds £	Total unrestricted funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:						
Donations	2	-	-	214,420	214,420	153,355
Other trading activities	3	-	-	7,500	7,500	5,000
Other	3	-	-	7,255	7,255	20,101
Total		-	-	229,175	229,175	178,456
Expenditure on:						
Charitable activities	4	-	-	131,703	131,703	172,812
Others	5	-	-	9,644	9,644	12,967
Total		-	-	141,347	141,347	185,779
Net movement in funds		-	-	87,828	87,828	(7,323)
Reconciliation of funds						
Total funds brought forward		3,000,000	3,116	810,080	3,813,196	3,820,519
Total funds carried forward		3,000,000	3,116	897,098	3,901,024	3,813,196

There are no recognised gains or losses other than those included in the Statement of Financial Activities.

All incoming resources and resources expended derive from continuing activities.

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	6		3,848,365		3,853,251
Current assets					
Other debtors	7	8,153		10,332	
Cash at bank and in hand		395,828		366,974	
		403,981		377,306	
Creditors: amounts falling due within one year	8	(351,322)		(417,361)	
Net current liabilities			52,659		(40,055)
Total assets less current liabilities			3,901,024		3,813,196
Net assets			3,901,024		3,813,196
The funds of the charity:					
Unrestricted income fund					
Unrestricted funds			897,908		810,080
Restricted income funds			3,116		3,116
Permanent endowment funds	9				
Endowment funds			3,000,000		3,000,000
Total charity funds			3,901,024		3,813,196

For the financial year ended 31 December 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 396 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including the income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006, relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 9 August 2022:

Haylal Uddin Ali
President

Hamidur Rahman Choudhury
Treasurer

Company Registration No. 05254675

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charites SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006. The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The Brick Lane Jamme Masjid Trust (London) Limited meets the definition of a public entity under FRS 102. The financial statements have been prepared on the historical cost convention and the principal accounting policies adopted are set out below.

1.2 Incoming resources

All incoming resources are recognised when the charity has entitlement to the funds, certainty of the receipt and the amount can be measured with sufficient reliability.

Donations and collections
Donations and collections are recognised on a receivable basis where there is certainty of receipt and the amount can be reliably measured.

Membership fees
Membership fees are recognised when they are due from the members.

Other trading activities
Other trading activities comprises of income receivable from the hall hire.

Furlough income

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met . Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable . A grant received before the recognition criteria are satisfied is recognised as a liability.

1.3 Volunteers

The value of services provided by volunteers is not incorporated into these financial statements.

1.4 Resources expended and basis of allocation of costs

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary.

1. Accounting policies (continued)

Charitable activities
These are the costs incurred in the operation of the charity.

Other costs
Other costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice, including the statutory independent examination and legal fees. These costs primarily include costs associated with managing the Masjid.

Irrecoverable VAT
All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against category of resources expended for which it was incurred.

1.5 Tangible fixed assets
Land and buildings are included in the accounts at cost or at Trustees' valuation where the cost is not readily available. The property is carried at Trustees valuation, subject to impairment reviews as residual values will be maintained through continual improvements.

Repairs and maintenance costs are written off entirely in the year of expenditure.

Other tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	25%	Reducing balance
IT equipment	25%	Reducing balance

No depreciation is charged on freehold land and buildings as trustees are of the opinion that the property has been well maintained and the value of the property has increased.

1.6 Endowment fund
The Endowment fund represents those assets which must be held permanently by the charity, principally the Masjid. Any gains or losses arising on the revaluation of the property form part of the fund.

1.7 Fund structure
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The restricted funds are not considered to be material and therefore the aims and use are not disclosed separately.

1.8 Taxation
As a charity, it is exempt from UK corporation tax to the extent that its income is applied to its charitable objects. No liability arose in the year.

1.9 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

1.10 Going concern

The accounts have been prepared under the going concern basis as the trustees are of the opinion that the charity's forthcoming events, will generate levels of funds which are comparable to that achieved in the year under review. The funds so generated, which will more than cover minimal operational costs, will enable the charity to meet its obligations as they fall due.

1.11 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at \the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 **Accounting policies (continued)**

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities
Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

2. Donations	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Donations and collections	200,049	-	200,049	136,193
Membership fees	2,705	-	2,705	1,960
Gift Aid refund	11,666	-	11,666	15,202
	214,420	-	214,420	153,355

3. Other trading activities	2021 £	2020 £
Hall hire income	7,500	5,000
Other		
Furlough claim	7,255	20,101

4. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Direct costs				
Staff costs (including NIC)	46,635	-	46,635	44,319
Advertising and promotion	19,036	-	19,036	12,854
Establishment costs	43,198	-	43,198	85,069
Repairs and maintenance	13,689	-	13,689	15,667
Other office costs	2,112	-	2,112	3,618
Finance Costs	2,147	-	2,147	2,342
Depreciation	4,886	-	4,886	6,943
Donations	-	-	-	2,000
Total costs	131,703	-	131,703	172,812

5. Other costs

	2021	2020
	£	£
Legal and professional	4,064	7,547
Independent examination & accountancy fees	5,580	5,420
	9,644	12,967

6. Tangible fixed assets

	Freehold land and buildings	Fixtures fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2021	3,833,680	67,483	3,901,163
Additions	-	-	-
At 31 December 2021	3,833,680	67,483	3,901,163
Depreciation			
At 1 January 2021	-	47,912	47,912
Charge for the year	-	4,886	4,886
At 31 December 2021	-	52,798	52,798
Net Book Value			
At 31 December 2021	3,833,680	14,685	3,848,365
At 31 December 2020	3,833,680	19,571	3,853,251

7. Debtors	2021 £	2020 £
Prepayments	8,153	10,332
	8,153	10,332

8. Creditors: amounts falling due within one year	2021 £	2020 £
Sundry loans	311,819	362,820
Trade and other creditors	5,963	8,403
Accruals	33,540	46,138
	351,322	417,361

Sundry loans are interest-free loans made to the Masjid.

9. Statement of funds

	At 1 January 2021 £	Incoming Resources £	Resources Expended £	At 31 December 2021 £
Unrestricted revenue funds				
General funds	810,080	229,175	(141,347)	897,908
Restricted revenue funds	3,116	-	-	3,116
Permanent endowment funds				
Endowment funds	3,000,000	-	-	3,000,000
	3,813,196	229,175	(141,347)	3,901,024

10. Analysis of net assets by funds

	Permanent endowment funds	Restricted funds	Unrestricted funds	Total funds 2021	Total funds 2020
		£	£	£	£
Fixed assets	3,000,000	-	848,365	3,848,365	3,853,251
Current assets	-	3,116	400,865	403,981	377,306
Creditors due within 1 year	-	-	(351,322)	(351,322)	(417,361)
	3,000,000	3,116	897,908	3,901,024	3,183,196

11. Staff costs

	2021	2020
	£	£
Wages and salaries	46,635	44,319

No employee earned more than £60,000 during the period.

The average weekly number of employees during the period, as calculated on a full time equivalent basis, was as follows:

	Number of employees 2021	Number of employees 2020
Administration	5	5

12. Transactions with trustees

No trustee or any person connected with a trustee has received or is due to receive any remuneration or expenses for the year directly or indirectly from the charity's funds.

During the period, the trustees made donations to the charity totalling £200 (2020: £1,900).

13. Capital commitments

There were no capital commitments as at 31 December 2021.

14. Comparative Statement of Financial Activities

	Permanent endowment funds £	Total restricted funds £	Total unrestricted funds £	Total funds £
Income and endowments from:				
Donations	-	-	153,355	153,355
Other trading activities	-	-	5,000	5,000
Other	-	-	20,101	20,101
Total	-	-	178,456	178,456
Expenditure on:				
Charitable activities	-	2,000	170,812	172,812
Others	-	-	12,967	12,967
Total	-	2,000	183,779	185,779
Net movement in funds	-	(2,000)	(5,323)	(7,323)
Reconciliation of funds				
Total funds brought forward	3,000,000	5,116	815,403	3,820,519
Total funds carried forward	**3,000,000**	**5,116**	**810,080**	**3,813,196**

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

England & Wales - Charity number 1111582

Accounts

Company Registration No. 05254675 (England and Wales)

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

Registered Charity No. 1111582

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

UHY Hacker Young
Chartered Accountants

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

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THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

GENERAL AND ADMINISTRATIVE INFORMATION

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees:	Sajjad Miah - President Abdul Gofur Khalisadar – Senior Vice President Monir Uddin - Vice President Harmuz Ali – Vice President Syed Mortuza Ali – Vice President Nur Uddin - Vice President Haylal Uddin Ali - General Secretary Hamidur Rahman Choudhury – Treasurer Mohammed Abdul Musabbir – Assistant Secretary Motiur Rahman - Assistant Secretary Hafijur Rahman - Assistant Secretary Mohammed Nurul Hoque Lala Miah - Member Amir Hussain - Member Mohammad Iliyas - Member Yousuf Kamaly - Member Altafur Rahman - Member Arfik Ali - Member Moshiur Rahman Choudhury – Member Ansarul Haque – Member Syed Khairul Islam – Member Abdul Khalik – Member Angur Ali - Member Suba Miah - Member
Secretaries:	Haylal Uddin Ali – General Secretary Mohammed Abdul Musabbir - Assistant Secretary Motiur Rahman - Assistant Secretary Hafijur Rahman - Assistant Secretary
Registered Charity Number:	1111582
Company Number:	05254675
Registered Office:	Quadrant House – Floor 6 4 Thomas More Square London E1W 1YW
Independent Examiner:	Rachel Chim FCCA, Quadrant House 4 Thomas More Square London E1W 1YW
Bankers:	National Westminster Bank Plc Bishopsgate, PO Box 34 15 Bishopsgate, London EC2P 2AP

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

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59 Brick Lane, London E1 6QL
Tel: 020 7247 6052
Fax: 020 7247 3787

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STRUCTURE, GOVERNANCE AND MANAGEMENT

The Brick Lane Jamme Masjid Trust (London) Limited ("Jamme Masjid") is a company limited by guarantee governed by its Memorandum and Articles of Association dated 4 October 2004. It was registered as a charity with the Charity Commission on 5 October 2005.

The directors of the charitable company ("the charity") are its trustees for the purpose of the charity law and throughout this report are collectively referred to as the Trustees. The Trustees serving during the year and since the year end were as follows:

Sajjad Miah - President
Abdul Gofur Khalisadar – Senior Vice President
Monir Uddin - Vice President
Syed Mortuza Ali – Vice President
Nur Uddin – Vice President
Harmuz Ali - Vice President
Haylal Uddin Ali - General Secretary
Hamidur Rahman Choudhury – Treasurer
Mohammed Abdul Musabbir - Assistant Secretary
Motiur Rahman - Assistant Secretary
Hafijur Rahman – Assistant Secretary
Mohammed Nurul Hoque Lala Miah - Member
Amir Hussain - Member
Mohammad Iliyas - Member
Yousuf Kamaly - Member
Altafur Rahman - Member
Arfik Ali – Member
Moshiur Rahman Choudhury – Member
Ansarul Haque – Member
Syed Khairul Islam – Member
Abdul Khalik – Member
Angur Ali – Member
Suba Miah - Member

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Jamme Masjid is the legal owner and operator of the Masjid. The building was constructed in 1743 and was used as a mosque from 1976.

The Board of Trustees comprises individuals who are reputable members of the Muslim community. The range of skills represented on the Trustee Board is kept under review and appointments to the Board are made by the Members of the Trust at the Annual General Meeting every two years. The Trustees are legally responsible for the governance and management of Jamme Masjid.

Board meetings are held on a regular basis. The Board decides upon matters of strategy and overall policy, determines the priorities and sets targets.

The induction process for newly-appointed Trustees comprises of meetings with Board members, and covers governance. Documentation provided for new Trustees includes copies of the Trust Deed, relevant minutes and a history of the charity. The Trustees have adopted a more formal approach in respect of the induction and training of the Trustees.

RISK ASSESSMENT

The Trustees keep under regular review the major risks that could affect their achievement of the charity's objectives. During the forthcoming year, a comprehensive assessment of these risks will be carried out so that, where necessary, controls can be further improved and other actions instituted to mitigate the exposure to those risks.

OBJECTIVES AND ACTIVITIES

The objects of The Brick Lane Jamme Masjid Trust (London) Limited are as follows:

1) The promotion of the Islamic faith and in particular (printing the generality of the foregoing) the promotion of the teaching of the AHL-E-SUNNATH WAL JAMATH in the area of the Greater London Authority.
2) To facilitate performance of prayer five times a day, holding of two Eid congregations, special prayer, Islamic conferences, seminars, meetings, lectures and running school for Islamic education.
3) Along with general education for Muslim children and youths.

PUBLIC BENEFIT

The Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission with regard to public benefit.

ACHIEVEMENT AND PERFORMANCE

The Brick Lane Jamme Masjid was incorporated into a limited guarantee company and is registered with the Charity Commission. The Trustees and members have worked tirelessly to make the Masjid as it is today.

The building was constructed in 1743 and it is evident that a building as old as this requires a great deal of modernisation and structural reinforcement to accommodate the new demands. The matter is not helped by the fact that the building is a grade II listed structure requiring a great deal of care and attention in the way it is upgraded, adhering to the English National Heritage's regulation.

The English National Heritage is a regulatory body in charge of listed buildings and conservation areas. Modernisation of any listed structures requires consent and undergoes a great deal of scrutiny from the body.

The regeneration plan illustrates the forward thinking steps that are being taken by the Trustees to meet current demands while planning for the uses of generations to come.

ACHIEVEMENT AND PERFORMANCE (continued)

The Trustees would like to convey their sincere thanks to the volunteers, staff, mussallies, management, the local authorities and others who have so generously given their support to Jamme Masjid. With their support, we look forward to continue enhancing the deliveries of our charitable objectives within the community.

FINANCIAL REVIEW

The main sources of income are from regular collections and donations received by the charity. The charity's income from regular collections and donations in 2020 was £153,355 (2019: £171,286) whilst income from trading activities and other income amount to £25,101 (2019: £5,000). After resources expended of £185,779 (2019: £129,580), there was a deficit of £7,323 (2019: surplus of £46,706) as a result of lower level of donations as well as the provision on the water rates bill.

RESERVES POLICY

The Trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to meet the fixed costs and also held to cover possible emergency repairs to the property.

PLANS FOR THE FUTURE

The Masjid requires a great deal of modernisation and structural reinforcement as the building is very old. As the building is grade II listed structure, any structural work requires adherence to the English National Heritage's regulations. The Trustees have applied to local council for funding for the replacement of some windows, roof repairs and other essential building works.

COVID-19

The Trustees have taken all necessary steps to adhere to guidance issued by the government in enforcing social distancing in the mosque including:

1) Insisting visitors to use face masks and bring their own prayer mats;
2) Restriction on the use of washing facilities in the mosque;
3) Installing hand sanitisers throughout the mosque;
4) Introduced a one-way system;
5) Check temperature and record contact details of all visitors.

As a result of COVID-19, the level of collections have decreased and trustees are looking at new ways to carry out fund raising.

INVESTMENT POLICY

The charity has no investments apart from cash deposits retained with major UK retail banks.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees who are also the directors of the company are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Trustees on 29 July 2021 and signed on their behalf by:

Haylal Uddin Ali
General Secretary

UHY Hacker Young
Chartered Accountants

UHY Hacker Young LLP
Quadrant House
4 Thomas More Square
London E1W 1YW

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED FOR THE YEAR ENDED 31 DECEMBER 2020

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020, which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Rachel Chim FCCA
UHY Hacker Young
Quadrant House
4 Thomas More Square
London E1W 1YW

Date: 29 July 2021

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Permanent endowment funds £	Total restricted funds £	Total unrestricted funds £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:						
Donations	2	-	-	153,355	153,355	171,286
Other trading activities	3	-	-	5,000	5,000	5,000
Other	3	-	-	20,101	20,101	-
Total		-	-	178,456	178,456	176,286
Expenditure on:						
Charitable activities	4	-	2,000	170,812	172,812	120,252
Others	5	-	-	12,967	12,967	9,328
Total		-	2,000	183,779	185,779	129,580
Net movement in funds		-	(2,000)	(5,323)	(7,323)	46,706
Reconciliation of funds						
Total funds brought forward		3,000,000	5,116	815,403	3,820,519	3,773,813
Total funds carried forward		3,000,000	3,116	810,080	3,813,196	3,820,519

There are no recognised gains or losses other than those included in the Statement of Financial Activities.

All incoming resources and resources expended derive from continuing activities.

THE BRICK LANE JAMME MASJID TRUST (LONDON) LIMITED

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	6		3,853,251		3,859,875
Current assets					
Other debtors	7	10,332		25,004	
Cash at bank and in hand		366,974		286,618	
		377,306		311,622	
Creditors: amounts falling due within one year	8	(417,361)		(350,978)	
Net current liabilities			(40,055)		(39,356)
Total assets less current liabilities			3,818,196		3,820,519
Net assets			3,813,196		3,820,519
The funds of the charity:					
Unrestricted income fund					
Unrestricted funds			810,080		815,403
Restricted income funds			3,116		5,116
Permanent endowment funds	9				
Endowment funds			3,000,000		3,000,000
Total charity funds			3,813,196		3,820,519

For the financial year ended 31 December 2020, the company was entitled to exemption from audit under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 396 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including the income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006, relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 29 July 2021:

Sajjad Miah
President

Hamidur Rahman Choudhury
Treasurer

Company Registration No. 05254675

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charites SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006. The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The Brick Lane Jamme Masjid Trust (London) Limited meets the definition of a public entity under FRS 102. The financial statements have been prepared on the historical cost convention and the principal accounting policies adopted are set out below.

1.2 Incoming resources

All incoming resources are recognised when the charity has entitlement to the funds, certainty of the receipt and the amount can be measured with sufficient reliability.

Donations and collections
Donations and collections are recognised on a receivable basis where there is certainty of receipt and the amount can be reliably measured.

Membership fees
Membership fees are recognised when they are due from the members.

Other trading activities
Other trading activities comprises of income receivable from the hall hire.

Furlough income

Government grants are recognised at the fair value of the asset receive d or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met . Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable . A grant received before the recognition criteria are satisfied is recognised as a liability.

1.3 Volunteers

The value of services provided by volunteers is not incorporated into these financial statements.

1.4 Resources expended and basis of allocation of costs

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary.

1. Accounting policies (continued)

Charitable activities
These are the costs incurred in the operation of the charity.

Other costs
Other costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice, including the statutory independent examination and legal fees. These costs primarily include costs associated with managing the Masjid.

Irrecoverable VAT
All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against category of resources expended for which it was incurred.

1.5 Tangible fixed assets
Land and buildings are included in the accounts at cost or at Trustees' valuation where the cost is not readily available. The property is carried at Trustees valuation, subject to impairment reviews as residual values will be maintained through continual improvements.

Repairs and maintenance costs are written off entirely in the year of expenditure.

Other tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	25%	Reducing balance
IT equipment	25%	Reducing balance

No depreciation is charged on freehold land and buildings as trustees are of the opinion that the property has been well maintained and the value of the property has increased.

1.6 Endowment fund
The Endowment fund represents those assets which must be held permanently by the charity, principally the Masjid. Any gains or losses arising on the revaluation of the property form part of the fund.

1.7 Fund structure
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The restricted funds are not considered to be material and therefore the aims and use are not disclosed separately.

1.8 Taxation
As a charity, it is exempt from UK corporation tax to the extent that its income is applied to its charitable objects. No liability arose in the year.

1.9 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

1.10 Going concern

The accounts have been prepared under the going concern basis as the trustees are of the opinion that the charity's forthcoming events, will generate levels of funds which are comparable to that achieved in the year under review. The funds so generated, which will more than cover minimal operational costs, will enable the charity to meet its obligations as they fall due.

1.11 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 Accounting policies (continued)

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities
Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

2. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Donations and collections	136,193	-	136,193	169,306
Membership fees	1,960	-	1,960	1,980
Gift Aid refund	15,202	-	15,202	-
	153,355	-	153,355	171,286

3. Other trading activities

	2020 £	2019 £
Hall hire income	5,000	5,000
Other		
Furlough claim	20,101	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

4. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Direct costs				
Staff costs (including NIC)	44,319	-	44,319	44,031
Advertising and promotion	12,854	-	12,854	20,367
Establishment costs	85,069	-	85,069	30,620
Repairs and maintenance	15,667	-	15,667	14,122
Other office costs	3,618	-	3,618	1,200
Finance Costs	2,342	-	2,342	2,677
Depreciation	6,943	-	6,943	7,235
Donations	-	2,000	2,000	-
Total costs	170,812	2,000	172,812	120,252

5. Other costs

	2020 £	2019 £
Legal and professional	7,547	3,528
Independent examination & accountancy fees	5,420	5,800
	12,967	9,328

6. Tangible fixed assets

	Freehold land and buildings £	Fixtures fittings & equipment £	Total £
Cost			
At 1 January 2020	3,833,680	67,164	3,900,844
Additions	-	319	319
At 31 December 2020	3,833,680	67,483	3,901,163
Depreciation			
At 1 January 2020	-	40,969	40,969
Charge for the year	-	6,943	6,943
At 31 December 2020	-	47,912	47,912
Net Book Value			
At 31 December 2020	3,833,680	19,571	3,853,251
At 31 December 2019	3,833,680	26,195	3,859,875

6. Tangible fixed assets (continued)

The Trustees believed that the market value of the property is significantly higher than the net book value. However, the Trustees have decided not to appoint independent professional valuer to undertake valuation of the property. They consider that the cost of doing so will far exceed the benefit, especially as they are a charitable organisation and wish to apply resources towards the charitable activities.

7. Debtors

	2020	2019
	£	£
Prepayments	10,332	10,004
Other debtors	-	15,000
	10,332	25,004

8. Creditors: amounts falling due within one year

	2020	2019
	£	£
Sundry loans	362,820	330,320
Trade and other creditors	8,403	10,761
Accruals	46,138	9,897
	417,361	350,978

Sundry loans are interest-free loans made to the Masjid.

9. Statement of funds

	At 1 January 2020	Incoming Resources	Resources Expended	At 31 December 2020
	£	£	£	£
Unrestricted revenue funds				
General funds	815,403	178,456	(183,779)	810,080
Restricted revenue funds	5,116	-	(2,000)	3,116
Permanent endowment funds				
Endowment funds	3,000,000	-	-	3,000,000
	3,820,519	178,456	(185,779)	3,813,196

10. Analysis of net assets by funds

	Permanent endowment funds	Restricted funds	Unrestricted funds	Total funds 2020	Total funds 2019
		£	£	£	£
Fixed assets	3,000,000	-	853,251	3,853,251	3,859,875
Current assets	-	3,116	374,190	377,306	311,622
Creditors due within 1 year	-	-	(417,361)	(417,361)	(350,978)
	3,000,000	3,116	810,080	3,813,196	3,820,519

11. Staff costs

	2020	2019
	£	£
Wages and salaries	44,319	44,031

No employee earned more than £60,000 during the period.

The average weekly number of employees during the period, as calculated on a full time equivalent basis, was as follows:

	Number of employees 2020	Number of employees 2019
Administration	5	6

12. Transactions with trustees

In previous year, one of the trustees received an interest-free loan of £15,000 out of which £NIL (2019: £15,000) was still outstanding at the year end.

13. Capital commitments

There were no capital commitments as at 31 December 2020.

14. Comparative Statement of Financial Activities

	Permanent endowment funds £	Total restricted funds £	Total unrestricted funds £	Total funds £
Income and endowments from:				
Donations	-	-	171,286	171,286
Other trading activities	-	-	5,000	5,000
Total	-	-	176,286	176,286
Expenditure on:				
Charitable activities	-	-	120,252	120,252
Others	-	-	9,328	9,328
Total	-	-	129,580	129,580
Net movement in funds	-	-	46,706	46,706
Reconciliation of funds				
Total funds brought forward	3,000,000	5,116	768,697	3,773,813
Total funds carried forward	3,000,000	5,116	815,403	3,820,519