

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 May 2022
for
Jalalia Sunni Jami Masjid & Islamic
Education Centre

M.F Khan & Co
375 Coventry Road
Small Heath
Birmingham
West Midlands
B10 0SW

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for the Year Ended 31 May 2022

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Report of the Trustees
for the Year Ended 31 May 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05452542 (England and Wales)

Registered Charity number

1116186

Registered office

150 Bath Street
Walsall
West Midlands
WS1 3BX

Trustees

M A Kadir
M Achan
S Khan
M J Uddin

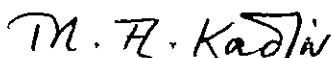
Company Secretary

Mr. M A Kadir

Independent Examiner

M.F Khan & Co
375 Coventry Road
Small Heath
Birmingham
West Midlands
B10 0SW

Approved by order of the board of trustees on 15 February 2023 and signed on its behalf by:



M A Kadir - Trustee

Independent examiner's report to the trustees of Jalalia Sunni Jami Masjid & Islamic Education Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2022.

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 statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. 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
4. 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.



MR N KHAN
FCA - ICAEW
M.F Khan & Co
375 Coventry Road
Small Heath
Birmingham
West Midlands
B10 0SW

15 February 2023

Jalalia Sunni Jami Masjid & Islamic
Education Centre

Statement of Financial Activities
for the Year Ended 31 May 2022

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		26,570	10,550
Investment income	2	12,475	9,850
Other income		2,313	8,668
Total		41,358	29,068
 EXPENDITURE ON			
Raising funds	3	20,934	17,229
 NET INCOME		20,424	11,839
 RECONCILIATION OF FUNDS			
Total funds brought forward		630,175	618,336
 TOTAL FUNDS CARRIED FORWARD		650,599	630,175

The notes form part of these financial statements

Jalalia Sunni Jami Masjid & Islamic
Education Centre

Balance Sheet
31 May 2022

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
FIXED ASSETS			
Tangible assets	8	667,865	668,090
CURRENT ASSETS			
Debtors	9	-	697
Cash at bank and in hand		27,346	5,928
		<u>27,346</u>	<u>6,625</u>
CREDITORS			
Amounts falling due within one year	10	(44,612)	(44,540)
NET CURRENT ASSETS		<u>(17,266)</u>	<u>(37,915)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		650,599	630,175
NET ASSETS		<u>650,599</u>	<u>630,175</u>
FUNDS	12		
Unrestricted funds		650,599	630,175
TOTAL FUNDS		<u>650,599</u>	<u>630,175</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 February 2023 and were signed on its behalf by:

M. A. Kadir

M A Kadir - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.5.22	31.5.21
	£	£
Rents received	12,475	9,850
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

3. RAISING FUNDS

Raising donations and legacies

	31.5.22	31.5.21
	£	£
Staff costs	10,425	8,284
Rates and water	1,617	1,119
Insurance	1,862	2,248
Light and heat	5,831	3,400
Postage and stationery	154	16
Sundries	69	263
Repairs and renewals	342	953
Refuse	268	584
Depreciation	225	300
Support costs	106	62
	<u>20,899</u>	<u>17,229</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.5.22	31.5.21
	£	£
Depreciation - owned assets	<u>225</u>	<u>300</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

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

	31.5.22	31.5.21
	<u>1</u>	<u>1</u>
Average number of employees		

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	10,550
Investment income	9,850
Other income	8,668
Total	29,068
EXPENDITURE ON	
Raising funds	17,229
NET INCOME	11,839
RECONCILIATION OF FUNDS	
Total funds brought forward	618,336
TOTAL FUNDS CARRIED FORWARD	630,175

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 June 2021 and 31 May 2022	667,191	15,586	682,777
DEPRECIATION			
At 1 June 2021	-	14,687	14,687
Charge for year	-	225	225
At 31 May 2022	-	14,912	14,912
NET BOOK VALUE			
At 31 May 2022	667,191	674	667,865
At 31 May 2021	667,191	899	668,090

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Other debtors	-	697
	<u> </u>	<u> </u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Other loans (see note 11)	44,400	44,400
Other creditors	212	140
	<u> </u>	<u> </u>
	<u>44,612</u>	<u>44,540</u>

11. LOANS

An analysis of the maturity of loans is given below:

	31.5.22	31.5.21
	£	£
Amounts falling due within one year on demand:		
Private loan	<u>44,400</u>	<u>44,400</u>

12. MOVEMENT IN FUNDS

	At 1.6.21	Net movement in funds	At 31.5.22
	£	£	£
Unrestricted funds			
General fund	630,175	20,424	650,599
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>630,175</u>	<u>20,424</u>	<u>650,599</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	41,358	(20,934)	20,424
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>41,358</u>	<u>(20,934)</u>	<u>20,424</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.20 £	Net movement in funds £	At 31.5.21 £
Unrestricted funds			
General fund	618,336	11,839	630,175
TOTAL FUNDS	<u>618,336</u>	<u>11,839</u>	<u>630,175</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,068	(17,229)	11,839
TOTAL FUNDS	<u>29,068</u>	<u>(17,229)</u>	<u>11,839</u>

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

	At 1.6.20 £	Net movement in funds £	At 31.5.22 £
Unrestricted funds			
General fund	618,336	32,263	650,599
TOTAL FUNDS	<u>618,336</u>	<u>32,263</u>	<u>650,599</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,426	(38,163)	32,263
TOTAL FUNDS	<u>70,426</u>	<u>(38,163)</u>	<u>32,263</u>

Notes to the Financial Statements - continued
for the Year Ended 31 May 2022

13. RELATED PARTY DISCLOSURES

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

Detailed Statement of Financial Activities
for the Year Ended 31 May 2022

	31.5.22 £	31.5.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	17,540	10,550
Gift aid	9,030	-
	<hr/> 26,570	<hr/> 10,550
Investment income		
Rents received	12,475	9,850
Other income		
HMRC JRS Grant	2,313	8,668
	<hr/> 41,358	<hr/> 29,068
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Wages	10,303	8,284
Pensions	122	-
Rates and water	1,617	1,119
Insurance	1,862	2,248
Light and heat	5,831	3,400
Postage and stationery	154	16
Sundries	69	263
Repairs and renewals	342	953
Refuse	268	584
Depreciation of tangible fixed assets	225	300
	<hr/> 20,793	<hr/> 17,167
Other trading activities		
Subscription	35	-
Support costs		
Finance		
Bank charges	106	62
	<hr/> 20,934	<hr/> 17,229
Total resources expended		
Net income	<hr/> 20,424	<hr/> 11,839