

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 May 2023  
for  
Jalalia Sunni Jami Masjid & Islamic  
Education Centre

M.F Khan & Co  
375 Coventry Roaf  
Smal Heath  
Birmingham  
West Midlands  
B10 0SW

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for the Year Ended 31 May 2023

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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 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **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 Roaf  
Smal Heath  
Birmingham  
West Midlands  
B10 0SW

Approved by order of the board of trustees on 14 February 2024 and signed on its behalf by:

M J Uddin - 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 2023.

**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

M.F Khan & Co  
375 Coventry Roaf  
Smal Heath  
Birmingham  
West Midlands  
B10 0SW

14 February 2024

Jalalia Sunni Jami Masjid & Islamic  
Education Centre

Statement of Financial Activities  
for the Year Ended 31 May 2023

	Notes	31.5.23 Unrestricted fund £	31.5.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		16,035	26,570
Investment income	2	12,300	12,475
Other income		-	2,313
<b>Total</b>		<u>28,335</u>	<u>41,358</u>
 <b>EXPENDITURE ON</b>			
Raising funds	3	29,881	20,934
 <b>NET INCOME/(EXPENDITURE)</b>		 (1,546)	 20,424
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		650,599	630,175
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>649,053</u></u>	 <u><u>650,599</u></u>

The notes form part of these financial statements

	Notes	31.5.23 Unrestricted fund £	31.5.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	667,697	667,865
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		25,885	27,346
<b>CREDITORS</b>			
Amounts falling due within one year	9	(44,529)	(44,612)
<b>NET CURRENT ASSETS</b>		(18,644)	(17,266)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		649,053	650,599
<b>NET ASSETS</b>		649,053	650,599
<b>FUNDS</b>	11		
Unrestricted funds		649,053	650,599
<b>TOTAL FUNDS</b>		649,053	650,599

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023 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 14 February 2024 and were signed on its behalf by:

M J Uddin - Trustee

## **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**

	31.5.23	31.5.22
	£	£
Rents received	12,300	12,475
	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

**3. RAISING FUNDS**

**Raising donations and legacies**

	31.5.23	31.5.22
	£	£
Staff costs	12,263	10,425
Rates and water	1,499	1,617
Insurance	2,147	1,862
Light and heat	10,458	5,831
Postage and stationery	1,106	154
Sundries	591	69
Repairs and renewals	809	342
Refuse	385	268
Depreciation	169	225
Support costs	357	106
	<u>29,784</u>	<u>20,899</u>

**4. NET INCOME/(EXPENDITURE)**

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

	31.5.23	31.5.22
	£	£
Depreciation - owned assets	<u>168</u>	<u>225</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**6. STAFF COSTS**

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

	31.5.23	31.5.22
	1	1
Average number of employees	<u>1</u>	<u>1</u>

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



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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	26,570
Investment income	12,475
Other income	2,313
<b>Total</b>	<u>41,358</u>
<b>EXPENDITURE ON</b>	
Raising funds	20,934
<b>NET INCOME</b>	<u>20,424</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	630,175
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>650,599</u></u>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 June 2022 and 31 May 2023	<u>667,191</u>	<u>15,586</u>	<u>682,777</u>
<b>DEPRECIATION</b>			
At 1 June 2022	-	14,912	14,912
Charge for year	-	168	168
At 31 May 2023	<u>-</u>	<u>15,080</u>	<u>15,080</u>
<b>NET BOOK VALUE</b>			
At 31 May 2023	<u>667,191</u>	<u>506</u>	<u>667,697</u>
At 31 May 2022	<u><u>667,191</u></u>	<u><u>674</u></u>	<u><u>667,865</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

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

	31.5.23	31.5.22
	£	£
Other loans (see note 10)	44,400	44,400
Other creditors	129	212
	<u>44,529</u>	<u>44,612</u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	31.5.23	31.5.22
	£	£
Amounts falling due within one year on demand:		
Private loan	<u>44,400</u>	<u>44,400</u>

**11. MOVEMENT IN FUNDS**

	At 1.6.22	Net movement in funds	At 31.5.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	650,599	(1,546)	649,053
	<u>650,599</u>	<u>(1,546)</u>	<u>649,053</u>
<b>TOTAL FUNDS</b>	<u>650,599</u>	<u>(1,546)</u>	<u>649,053</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	28,335	(29,881)	(1,546)
	<u>28,335</u>	<u>(29,881)</u>	<u>(1,546)</u>
<b>TOTAL FUNDS</b>	<u>28,335</u>	<u>(29,881)</u>	<u>(1,546)</u>

**Comparatives for movement in funds**

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

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2023

**11. MOVEMENT IN FUNDS - continued**

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

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

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

	At 1.6.21 £	Net movement in funds £	At 31.5.23 £
<b>Unrestricted funds</b>			
General fund	630,175	18,878	649,053
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>630,175</u>	<u>18,878</u>	<u>649,053</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	69,693	(50,815)	18,878
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>69,693</u>	<u>(50,815)</u>	<u>18,878</u>

**12. RELATED PARTY DISCLOSURES**

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

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2023

	31.5.23 £	31.5.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	15,055	17,540
Gift aid	980	9,030
	<hr/>	<hr/>
	16,035	26,570
<b>Investment income</b>		
Rents received	12,300	12,475
<b>Other income</b>		
HMRC JRS Grant	-	2,313
	<hr/>	<hr/>
<b>Total incoming resources</b>	28,335	41,358
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	12,088	10,303
Pensions	175	122
Rates and water	1,499	1,617
Insurance	2,147	1,862
Light and heat	10,458	5,831
Postage and stationery	1,106	154
Sundries	591	69
Repairs and renewals	809	342
Refuse	385	268
Depreciation of tangible fixed assets	169	225
	<hr/>	<hr/>
	29,427	20,793
<b>Other trading activities</b>		
Subscription	35	35
<b>Support costs</b>		
<b>Management</b>		
Telephone	357	-
<b>Finance</b>		
Bank charges	62	106
	<hr/>	<hr/>
Total resources expended	29,881	20,934
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	(1,546)	20,424
	<hr/>	<hr/>