

REGISTERED COMPANY NUMBER: 05452542 (England and Wales)  
REGISTERED CHARITY NUMBER: 1116186

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 May 2024  
for  
Jalalia Sumi Jami Masjid & Islamic  
Education Centre

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

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for the Year Ended 31 May 2024

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Report of the Trustees  
for the Year Ended 31 May 2024

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 2024. 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

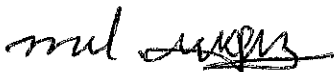
**Company Secretary**

Mr. M A Kadir

**Independent Examiner**

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

Approved by order of the board of trustees on 19 February 2025 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

**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 2024.

**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 Road  
Smal Heath  
Birmingham  
West Midlands  
B10 0SW

19 February 2025

Jalalia Sunni Jami Masjid & Islamic  
Education Centre

Statement of Financial Activities  
for the Year Ended 31 May 2024

	Notes	31.5.24 Unrestricted fund £	31.5.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		21,593	16,035
Investment income	2	19,600	12,300
<b>Total</b>		<u>41,193</u>	<u>28,335</u>
 <b>EXPENDITURE ON</b>			
Raising funds	3	36,087	29,881
Other		208	-
<b>Total</b>		<u>36,295</u>	<u>29,881</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 4,898	 (1,546)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		649,053	650,599
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>653,951</u></u>	 <u><u>649,053</u></u>

The notes form part of these financial statements

Jalalia Sunni Jami Masjid & Islamic  
Education Centre

Balance Sheet  
31 May 2024

	Notes	31.5.24 Unrestricted fund £	31.5.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	667,570	667,697
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		31,009	25,885
<b>CREDITORS</b>			
Amounts falling due within one year	9	(44,628)	(44,529)
<b>NET CURRENT ASSETS</b>		<u>(13,619)</u>	<u>(18,644)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		653,951	649,053
<b>NET ASSETS</b>		<u>653,951</u>	<u>649,053</u>
<b>FUNDS</b>	11		
Unrestricted funds		653,951	649,053
<b>TOTAL FUNDS</b>		<u>653,951</u>	<u>649,053</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2024.

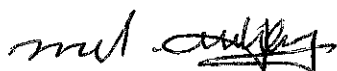
The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2024 in accordance with Section 476 of the Companies Act 2006.

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 19 February 2025 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**

	31.5.24	31.5.23
	£	£
Rents received	19,600	12,300
	<u>19,600</u>	<u>12,300</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024

**3. RAISING FUNDS**

**Raising donations and legacies**

	31.5.24	31.5.23
	£	£
Staff costs	13,472	12,263
Rates and water	600	1,499
Insurance	2,377	2,147
Light and heat	15,750	10,458
Postage and stationery	1,081	1,106
Sundries	775	591
Repairs and renewals	545	809
Refuse	501	385
Depreciation	126	169
Support costs	-	357
	<u>35,227</u>	<u>29,784</u>

**Investment management costs**

	31.5.24	31.5.23
	£	£
Support costs	<u>716</u>	<u>-</u>
Aggregate amounts	<u>36,087</u>	<u>29,881</u>

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

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

	31.5.24	31.5.23
	£	£
Depreciation - owned assets	<u>127</u>	<u>168</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 May 2024 nor for the year ended 31 May 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 May 2024 nor for the year ended 31 May 2023.

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024

**6. STAFF COSTS**

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

	31.5.24	31.5.23
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	16,035
Investment income	12,300
<b>Total</b>	<u>28,335</u>
<b>EXPENDITURE ON</b>	
Raising funds	29,881
<b>NET INCOME/(EXPENDITURE)</b>	<u>(1,546)</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	650,599
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>649,053</u>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 June 2023 and 31 May 2024	<u>667,191</u>	<u>15,586</u>	<u>682,777</u>
<b>DEPRECIATION</b>			
At 1 June 2023	-	15,080	15,080
Charge for year	-	127	127
At 31 May 2024	<u>-</u>	<u>15,207</u>	<u>15,207</u>
<b>NET BOOK VALUE</b>			
At 31 May 2024	<u>667,191</u>	<u>379</u>	<u>667,570</u>
At 31 May 2023	<u>667,191</u>	<u>506</u>	<u>667,697</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024

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

	31.5.24	31.5.23
	£	£
Other loans (see note 10)	44,400	44,400
Other creditors	228	129
	<u>44,628</u>	<u>44,529</u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	31.5.24	31.5.23
	£	£
Amounts falling due within one year on demand:		
Private loan	<u>44,400</u>	<u>44,400</u>

**11. MOVEMENT IN FUNDS**

	At 1.6.23	Net movement in funds	At 31.5.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	649,053	4,898	653,951
	<u>649,053</u>	<u>4,898</u>	<u>653,951</u>
<b>TOTAL FUNDS</b>	<u>649,053</u>	<u>4,898</u>	<u>653,951</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	41,193	(36,295)	4,898
	<u>41,193</u>	<u>(36,295)</u>	<u>4,898</u>
<b>TOTAL FUNDS</b>	<u>41,193</u>	<u>(36,295)</u>	<u>4,898</u>

**Comparatives for 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>

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2024

**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	28,335	(29,881)	(1,546)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>28,335</u>	<u>(29,881)</u>	<u>(1,546)</u>

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

	At 1.6.22 £	Net movement in funds £	At 31.5.24 £
<b>Unrestricted funds</b>			
General fund	650,599	3,352	653,951
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>650,599</u>	<u>3,352</u>	<u>653,951</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	69,528	(66,176)	3,352
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>69,528</u>	<u>(66,176)</u>	<u>3,352</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 May 2024.

Jalalia Sunni Jami Masjid & Islamic  
Education Centre

Detailed Statement of Financial Activities  
for the Year Ended 31 May 2024

	31.5.24 £	31.5.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	20,843	15,055
Gift aid	750	980
	<hr/>	<hr/>
	21,593	16,035
<b>Investment income</b>		
Rents received	19,600	12,300
	<hr/>	<hr/>
<b>Total incoming resources</b>	41,193	28,335
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	13,261	12,088
Pensions	211	175
Rates and water	600	1,499
Insurance	2,377	2,147
Light and heat	15,750	10,458
Postage and stationery	1,081	1,106
Sundries	775	591
Repairs and renewals	545	809
Refuse	501	385
Depreciation of tangible fixed assets	126	169
	<hr/>	<hr/>
	35,227	29,427
<b>Other trading activities</b>		
Subscription	35	35
<b>Other</b>		
Donation	208	-
<b>Support costs</b>		
<b>Management</b>		
Telephone	716	357
<b>Finance</b>		
Bank charges	109	62
	<hr/>	<hr/>
<b>Total resources expended</b>	36,295	29,881
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	4,898	(1,546)
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This page does not form part of the statutory financial statements