

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2020
for
Jalalia Mosque & Education Centre

M Raza & Co
Chartered Certified Accountants
166 Whitchurch Road
Cardiff
South Glamorgan
CF14 3NA

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for the Year Ended 31 July 2020

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Jalalia Mosque & Education Centre

Report of the Trustees **for the Year Ended 31 July 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Jalalia Mosque provides and maintains Muslim worship facilities for the Sunni Hanafi sect of Islam. It also provides education sessions for children, funeral services and Nikka (Marriage) ceremonies. One of our most important and growing function is to provide help and support to the growing disadvantaged and elderly members of the community.

All activities carried out are funded by generous donations from the communities and wider stakeholders of the Mosque. When planning activities for the year we decided to invest in to a property which is located right next to Jalalia Mosque. This will not only generate additional income for the Mosque but it will also provide security and scope to expand the mosque in the future.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

During this financial year, it has been a challenging one for the charity due to the pandemic.

In accordance with government guidelines the Mosque had to close for number of months. As the mosque relies on donations from the public there was no income coming in at all.

The management committee had to come up with a plan how to raise fund during the lockdown period. They decided to distribute charity donation boxes in local shops where local people can donate, also there was an effort made to get mosque worshippers to donate directly online into to the charity bank account,

This proved difficult at the beginning as many of our community members do not use or have online banking service, but slowly and surely the number people that managed to make donations by online service increased and some also donated in the boxes we distributed in the shops. Regular announcements were made through the mosque radio and social media to encourage people to make donations.

When the government did allow places of worship to open, this proved difficult as we had to comply with the new guidance of social distancing rules. We liaised with the Muslim Council of Wales to make changes and implement all the necessary guidance to make the mosque a safe place for worshippers to return..

During every prayer, worshippers temperatures are checked and any symptoms of covid 19 and details are recorded for track and traceability.

Despite the pandemic, the charity has managed to achieve the goal of paying off large amounts of the mosque debt incurred when purchasing the property last year. Our next goal is to pay off the remaining debts and utilise the property we purchased next door to make facilities for women worshippers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1119082

Principal address

Machen Place
Cardiff
CF11 6ER

Report of the Trustees
for the Year Ended 31 July 2020

Trustees

L Miah Chairman (resigned 29.1.20)
S Islam Vice Chairman (resigned 29.1.20)
M Sujon Executive Member
M Kobir Assistant Secretary (resigned 29.1.20)
S Rahman Treasurer (resigned 29.1.20)
B Ahmed Assistant Secretary (resigned 29.1.20)
E Ali Executive Members (resigned 29.1.20)
O Rahman Executive Members (resigned 29.1.20)
A Hussain Executive Members (resigned 29.1.20)
A Malik Executive Members (resigned 29.1.20)
A Samad Executive Members (resigned 29.1.20)
M Ranu Executive Members (resigned 29.1.20)
I Ahmed Executive Members (resigned 29.1.20)
K Miah Trustee
K Islam Trustee
J Miah Trustee
M Ali Trustee
D Miah Chairman (appointed 29.1.20)
A Miah Vice Chairman (appointed 29.1.20)
A Khan Secretary (appointed 29.1.20)
M Islam Assistant Secretary (appointed 29.1.20)
A B Chowdhury Treasurer (appointed 29.1.20)
A T Khan Assistant Treasurer (appointed 29.1.20)
D Hussain Executive Member (appointed 29.1.20)
A Ali Executive Member (appointed 29.1.20)
Y Khan Executive Member (appointed 29.1.20)
M S Miah Executive Member (appointed 29.1.20)
S Khan Executive Member (appointed 29.1.20)

Independent Examiner

M Raza & Co
Chartered Certified Accountants
166 Whitchurch Road
Cardiff
South Glamorgan
CF14 3NA

Approved by order of the board of trustees on 31 March 2021 and signed on its behalf by:



A Khan - Trustee

**Independent Examiner's Report to the Trustees of
Jalalia Mosque & Education Centre**

Independent examiner's report to the trustees of Jalalia Mosque & Education Centre

I report to the charity trustees on my examination of the accounts of Jalalia Mosque & Education Centre (the Trust) for the year ended 31 July 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Faraz Raza
Association of Chartered Certified Accountants
M Raza & Co
Chartered Certified Accountants
166 Whitchurch Road
Cardiff
South Glamorgan
CF14 3NA

31 March 2021

Jalalia Mosque & Education Centre

Statement of Financial Activities
for the Year Ended 31 July 2020

	Notes	Unrestricted fund £	Restricted fund £	31.7.20 Total funds £	31.7.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		71,546	8,290	79,836	160,876
Investment income	2	8,925	-	8,925	-
Total		80,471	8,290	88,761	160,876
 EXPENDITURE ON					
Raising funds	3	53,029	-	53,029	62,619
Other		161	-	161	1,178
Total		53,190	-	53,190	63,797
 NET INCOME		27,281	8,290	35,571	97,079
 RECONCILIATION OF FUNDS					
Total funds brought forward		935,336	92,475	1,027,811	930,732
 TOTAL FUNDS CARRIED FORWARD		962,617	100,765	1,063,382	1,027,811

The notes form part of these financial statements

Jalalia Mosque & Education Centre

Balance Sheet
31 July 2020

	Notes	Unrestricted fund £	Restricted fund £	31.7.20 Total funds £	31.7.19 Total funds £
FIXED ASSETS					
Tangible assets	7	1,014,003	93,238	1,107,241	1,107,241
CURRENT ASSETS					
Cash at bank and in hand		(81,501)	102,527	21,026	13,455
CREDITORS					
Amounts falling due within one year	8	(2,885)	-	(2,885)	(2,885)
NET CURRENT ASSETS		<u>(84,386)</u>	<u>102,527</u>	<u>18,141</u>	<u>10,570</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		929,617	195,765	1,125,382	1,117,811
CREDITORS					
Amounts falling due after more than one year	9	33,000	(95,000)	(62,000)	(90,000)
NET ASSETS		<u>962,617</u>	<u>100,765</u>	<u>1,063,382</u>	<u>1,027,811</u>
FUNDS	11				
Unrestricted funds				962,617	935,336
Restricted funds				<u>100,765</u>	<u>92,475</u>
TOTAL FUNDS				<u>1,063,382</u>	<u>1,027,811</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2021 and were signed on its behalf by:



A Khan - Trustee

Notes to the Financial Statements
for the Year Ended 31 July 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

2. INVESTMENT INCOME

	31.7.20	31.7.19
	£	£
Rents received	8,925	-
	<u> </u>	<u> </u>

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2020**

3. RAISING FUNDS

Raising donations and legacies

	31.7.20	31.7.19
	£	£
Support costs	47,439	42,495
	<u> </u>	<u> </u>

Investment management costs

	31.7.20	31.7.19
	£	£
Property repairs	5,590	3,150
Window Replacements	-	5,925
	<u> </u>	<u> </u>
	5,590	9,075
	<u> </u>	<u> </u>
Aggregate amounts	53,029	62,619
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2020 nor for the year ended 31 July 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2020 nor for the year ended 31 July 2019.

5. STAFF COSTS

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

	31.7.20	31.7.19
	£	£
Fundraising and Administrative	5	4
	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	68,401	92,475	160,876
EXPENDITURE ON			
Raising funds	62,619	-	62,619
Other	1,178	-	1,178
	<u> </u>	<u> </u>	<u> </u>
Total	63,797	-	63,797
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	4,604	92,475	97,079
RECONCILIATION OF FUNDS			
Total funds brought forward	930,732	-	930,732

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2020**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	935,336	92,475	1,027,811

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 August 2019 and 31 July 2020	744,249	347,521	37,591	1,129,361
DEPRECIATION				
At 1 August 2019 and 31 July 2020	-	-	22,120	22,120
NET BOOK VALUE				
At 31 July 2020	744,249	347,521	15,471	1,107,241
At 31 July 2019	744,249	347,521	15,471	1,107,241

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.20 £	31.7.19 £
Other creditors	2,885	2,885

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.20 £	31.7.19 £
Other creditors	62,000	90,000

10. LOANS

An analysis of the maturity of loans is given below:

	31.7.20 £	31.7.19 £
Amounts falling between one and two years:		
Other loans - 1-2 years	62,000	90,000

11. MOVEMENT IN FUNDS

	At 1.8.19 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	935,336	27,281	962,617
Restricted funds			
Property Fund	92,475	8,290	100,765
TOTAL FUNDS	1,027,811	35,571	1,063,382

Notes to the Financial Statements - continued
for the Year Ended 31 July 2020

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,471	(53,190)	27,281
Restricted funds			
Property Fund	8,290	-	8,290
TOTAL FUNDS	<u>88,761</u>	<u>(53,190)</u>	<u>35,571</u>

Comparatives for movement in funds

	At 1.8.18 £	Net movement in funds £	At 31.7.19 £
Unrestricted funds			
General fund	930,732	4,604	935,336
Restricted funds			
Property Fund	-	92,475	92,475
TOTAL FUNDS	<u>930,732</u>	<u>97,079</u>	<u>1,027,811</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	68,401	(63,797)	4,604
Restricted funds			
Property Fund	92,475	-	92,475
TOTAL FUNDS	<u>160,876</u>	<u>(63,797)</u>	<u>97,079</u>

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

	At 1.8.18 £	Net movement in funds £	At 31.7.20 £
Unrestricted funds			
General fund	930,732	31,885	962,617
Restricted funds			
Property Fund	-	100,765	100,765
TOTAL FUNDS	<u>930,732</u>	<u>132,650</u>	<u>1,063,382</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2020

11. MOVEMENT IN FUNDS - continued

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	148,872	(116,987)	31,885
Restricted funds			
Property Fund	100,765	-	100,765
TOTAL FUNDS	<u>249,637</u>	<u>(116,987)</u>	<u>132,650</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2020.

Jalalia Mosque & Education Centre

Detailed Statement of Financial Activities
for the Year Ended 31 July 2020

	31.7.20 £	31.7.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	54,678	152,916
Grants	9,088	-
Subscriptions	16,070	7,960
	<hr/> 79,836	<hr/> 160,876
Investment income		
Rents received	8,925	-
	<hr/> 88,761	<hr/> 160,876
Total incoming resources		
EXPENDITURE		
Investment management costs		
Property repairs	5,590	3,150
Window Replacements	-	5,925
	<hr/> 5,590	<hr/> 9,075
Other		
Charitable Meals	161	1,178
Support costs		
Management		
Wages	35,467	39,988
Social security	2,323	2,507
Pensions	672	-
Funeral Expenses	-	1,710
Rates and water	235	225
Insurance	2,618	2,452
Light and heat	2,994	2,733
Telephone	823	1,047
Postage and stationery	172	167
Sundries	465	-
Cleaning	1,131	176
	<hr/> 46,900	<hr/> 51,005
Finance		
Bank charges	64	25
Governance costs		
Accountancy and legal fees	475	2,514
	<hr/> 53,190	<hr/> 63,797
Total resources expended		
Net income	<hr/> <hr/> 35,571	<hr/> <hr/> 97,079

This page does not form part of the statutory financial statements



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Date	Action
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