

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2021
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 2021

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Jalalia Mosque & Education Centre

Report of the Trustees
for the Year Ended 31 July 2021

The trustees present their report with the financial statements of the charity for the year ended 31 July 2021. 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.

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

Trustees

M Sujon Executive Member
K Miah Trustee
K Islam Trustee
J Miah Trustee
M Ali Trustee
D Miah Chairman
A Miah Vice Chairman
A Khan Secretary
M Islam Assistant Secretary
A B Chowdhury Treasurer
A T Khan Assistant Treasurer
D Hussain Executive Member
A Ali Executive Member
Y Khan Executive Member
M S Miah Executive Member
S Khan Executive Member

Independent Examiner

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

24 May 2022

Approved by order of the board of trustees on 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 of the Trust on my examination of the accounts of Jalalia Mosque & Education Centre (the Trust) for the year ended 31 July 2021.

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.

WASIF RAZA

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

Date: 24 May 2022

Jalalia Mosque & Education Centre

Statement of Financial Activities
for the Year Ended 31 July 2021

	Notes	Unrestricted fund £	Restricted fund £	31.7.21 Total funds £	31.7.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		126,380	-	126,380	79,836
Investment income	2	10,200	-	10,200	8,925
Total		136,580	-	136,580	88,761
EXPENDITURE ON					
Raising funds	3	55,181	-	55,181	53,029
Other		620	-	620	161
Total		55,801	-	55,801	53,190
NET INCOME		80,779	-	80,779	35,571
RECONCILIATION OF FUNDS					
Total funds brought forward		962,617	100,765	1,063,382	1,027,811
TOTAL FUNDS CARRIED FORWARD		1,043,396	100,765	1,144,161	1,063,382

The notes form part of these financial statements

Jalalia Mosque & Education Centre

Balance Sheet

31 July 2021

	Notes	Unrestricted fund £	Restricted fund £	31.7.21 Total funds £	31.7.20 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		(62,721)	102,527	39,806	21,026
CREDITORS					
Amounts falling due within one year	8	(2,886)	-	(2,886)	(2,885)
NET CURRENT ASSETS		<u>(65,607)</u>	<u>102,527</u>	<u>36,920</u>	<u>18,141</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		948,396	195,765	1,144,161	1,125,382
CREDITORS					
Amounts falling due after more than one year	9	95,000	(95,000)	-	(62,000)
NET ASSETS		<u>1,043,396</u>	<u>100,765</u>	<u>1,144,161</u>	<u>1,063,382</u>
FUNDS	11				
Unrestricted funds				1,043,396	962,617
Restricted funds				100,765	100,765
TOTAL FUNDS				<u>1,144,161</u>	<u>1,063,382</u>

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

.....
A Khan - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 July 2021

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

	31.7.21	31.7.20
	£	£
Rents received	10,200	8,925

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

3. RAISING FUNDS

Raising donations and legacies

	31.7.21	31.7.20
	£	£
Support costs	47,686	47,439
	<u> </u>	<u> </u>

Investment management costs

	31.7.21	31.7.20
	£	£
Property repairs	7,495	5,590
	<u> </u>	<u> </u>

Aggregate amounts	55,181	53,029
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2021 nor for the year ended 31 July 2020.

5. STAFF COSTS

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

	31.7.21	31.7.20
	-	5
Fundraising and Administrative	<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	71,546	8,290	79,836
Investment income	8,925	-	8,925
Total	80,471	8,290	88,761
EXPENDITURE ON			
Raising funds	53,029	-	53,029
Other	161	-	161
Total	53,190	-	53,190
NET INCOME	27,281	8,290	35,571
RECONCILIATION OF FUNDS			
Total funds brought forward	935,336	92,475	1,027,811

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	962,617	100,765	1,063,382

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 August 2020 and 31 July 2021	744,249	347,521	37,591	1,129,361
DEPRECIATION				
At 1 August 2020 and 31 July 2021	-	-	22,120	22,120
NET BOOK VALUE				
At 31 July 2021	744,249	347,521	15,471	1,107,241
At 31 July 2020	744,249	347,521	15,471	1,107,241

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.21 £	31.7.20 £
Trade creditors	1	-
Other creditors	2,885	2,885
	2,886	2,885

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

	31.7.21 £	31.7.20 £
Other creditors	-	62,000

10. LOANS

An analysis of the maturity of loans is given below:

	31.7.21 £	31.7.20 £
Amounts falling between one and two years:		
Other loans - 1-2 years	-	62,000

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2021**

11. MOVEMENT IN FUNDS

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	962,617	80,779	1,043,396
Restricted funds			
Property Fund	100,765	-	100,765
TOTAL FUNDS	<u>1,063,382</u>	<u>80,779</u>	<u>1,144,161</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	136,580	(55,801)	80,779
TOTAL FUNDS	<u>136,580</u>	<u>(55,801)</u>	<u>80,779</u>

Comparatives for 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	<u>1,027,811</u>	<u>35,571</u>	<u>1,063,382</u>

Comparative 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>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2021

11. MOVEMENT IN FUNDS - continued

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

	At 1.8.19 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	935,336	108,060	1,043,396
Restricted funds			
Property Fund	92,475	8,290	100,765
TOTAL FUNDS	<u>1,027,811</u>	<u>116,350</u>	<u>1,144,161</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	217,051	(108,991)	108,060
Restricted funds			
Property Fund	8,290	-	8,290
TOTAL FUNDS	<u>225,341</u>	<u>(108,991)</u>	<u>116,350</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.

Jalalia Mosque & Education Centre

Detailed Statement of Financial Activities
for the Year Ended 31 July 2021

	31.7.21	31.7.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(2)	-
Donations	82,208	54,678
Grants	2,321	9,088
Subscriptions	41,853	16,070
	<hr/>	<hr/>
	126,380	79,836
Investment income		
Rents received	10,200	8,925
	<hr/>	<hr/>
Total incoming resources	136,580	88,761
EXPENDITURE		
Investment management costs		
Property repairs	7,495	5,590
Other		
Charitable Meals	620	161
Support costs		
Management		
Wages	32,222	35,467
Social security	1,119	2,323
Pensions	432	672
Funeral Expenses	4,200	-
Rates and water	162	235
Insurance	2,594	2,618
Light and heat	2,852	2,994
Telephone	836	823
Postage and stationery	-	172
Sundries	1,777	465
Cleaning	1,017	1,131
	<hr/>	<hr/>
	47,211	46,900
Finance		
Bank charges	-	64
Governance costs		
Accountancy and legal fees	475	475
	<hr/>	<hr/>
Total resources expended	55,801	53,190
	<hr/>	<hr/>
Net income	80,779	35,571
	<hr/>	<hr/>

This page does not form part of the statutory financial statements



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Parties involved with this document

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Tue, 24th May 2022 13:51:25 BST	Wasif Raza - Signer (03fdaa23b0a562c01dc76324ec9d2c83)

Audit history log

Date	Action
Tue, 24th May 2022 13:51:25 BST	The envelope has been signed by all parties. (35.179.80.221)
Tue, 24th May 2022 13:51:25 BST	Wasif Raza signed the envelope. (35.179.80.221)
Tue, 24th May 2022 13:50:57 BST	Wasif Raza viewed the envelope. (35.179.80.221)
Tue, 24th May 2022 12:59:14 BST	Afzul Khan viewed the envelope. (35.179.80.221)
Tue, 24th May 2022 12:58:54 BST	Document emailed to party email (3.8.120.203)
Tue, 24th May 2022 12:58:54 BST	Afzul Khan viewed the envelope. (18.132.124.34)
Tue, 24th May 2022 12:58:52 BST	Sent the envelope to Wasif Raza for signing. (35.179.80.221)
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Tue, 24th May 2022 12:55:32 BST	Afzul Khan viewed the envelope. (35.179.80.221)
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Tue, 19th Apr 2022 12:42:02 BST	Sent the envelope to Afzul Khan for signing. (92.4.152.246)
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