

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2022
for
Jalalia Mosque & Education Centre

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

Jalalia Mosque & Education Centre

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for the Year Ended 31 July 2022

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Jalalia Mosque & Education Centre

Report of the Trustees **for the Year Ended 31 July 2022**

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

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.

Significant activities

Throughout the year the mosque hold regular islamic teaching classes for children along the usual activities of 5 times prayers, jummah and funerals.

We are looking to set up more activities for the children in the future which will hopefully mean children frequent the mosque more regularly and spend more time there whilst playing and practicing.

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 (resigned 29.1.22)
K Miah Trustee
K Islam Trustee
J Miah Trustee
M Ali Trustee
D Miah Chairman (resigned 29.1.22)
A Miah Vice Chairman (resigned 29.1.22)
Afzul Khan Secretary
Mohibul Islam Joint Secretary
A B Chowdhury Treasurer (resigned 29.1.22)
A T Khan Assistant Treasurer (resigned 29.1.22)
D Hussain Executive Member (resigned 29.1.22)
A Ali Executive Member (resigned 29.1.22)
Y Khan Executive Member (resigned 29.1.22)
M S Miah Executive Member (resigned 29.1.22)
S Khan Executive Member (resigned 29.1.22)
Lilu Miah Chairman (appointed 30.1.22)
Yawar Ali Vice Chairman (appointed 30.1.22)
Mohammed Sumon Ali Treasurer (appointed 30.1.22)
Nurul Islam Joint Treasurer (appointed 30.1.22)
Abdul Koduse Member (appointed 30.1.22)
Abdul Shahin Member (appointed 30.1.22)
Syed Ali Member (appointed 30.1.22)
Kholilur Rehman Member (appointed 30.1.22)
Parvez Khan Member (appointed 30.1.22)
Kobir Miah Member (appointed 30.1.22)
Foyz Miah Member (appointed 30.1.22)
Iqbal Ahmed Member (appointed 30.1.22)

Jalalia Mosque & Education Centre

Report of the Trustees
for the Year Ended 31 July 2022

REFERENCE AND ADMINISTRATIVE DETAILS

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 20 September 2023 and signed on its behalf by:

Sumon ali

Mohammed Sumon Ali (Oct 4, 2023,
1:23pm)
Mohammed Sumon Ali - Treasurer

**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 2022.

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 (Oct 4, 2023, 1:22pm)

Wasif Raza

The Association of Chartered Certified Accountants

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

Date: 04 Oct 2023

Jalalia Mosque & Education Centre

Statement of Financial Activities
for the Year Ended 31 July 2022

	Notes	Unrestricted fund £	Restricted fund £	31.7.22 Total funds £	31.7.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		92,490	-	92,490	126,380
Investment income	2	<u>10,200</u>	<u>-</u>	<u>10,200</u>	<u>10,200</u>
Total		<u>102,690</u>	<u>-</u>	<u>102,690</u>	<u>136,580</u>
EXPENDITURE ON					
Raising funds	3	61,785	-	61,785	55,181
Charitable activities					
Expenses		4,180	-	4,180	-
Other		<u>943</u>	<u>-</u>	<u>943</u>	<u>620</u>
Total		<u>66,908</u>	<u>-</u>	<u>66,908</u>	<u>55,801</u>
NET INCOME		35,782	-	35,782	80,779
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,043,396</u>	<u>100,765</u>	<u>1,144,161</u>	<u>1,063,382</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,079,178</u></u>	<u><u>100,765</u></u>	<u><u>1,179,943</u></u>	<u><u>1,144,161</u></u>

The notes form part of these financial statements

Jalalia Mosque & Education Centre

Balance Sheet

31 July 2022

	Notes	Unrestricted fund £	Restricted fund £	31.7.22 Total funds £	31.7.21 Total funds £
FIXED ASSETS					
Tangible assets	6	1,017,093	93,238	1,110,331	1,107,241
CURRENT ASSETS					
Cash at bank and in hand		(30,028)	102,527	72,499	39,806
CREDITORS					
Amounts falling due within one year	7	(2,887)	-	(2,887)	(2,886)
NET CURRENT ASSETS		<u>(32,915)</u>	<u>102,527</u>	<u>69,612</u>	<u>36,920</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>984,178</u>	<u>195,765</u>	<u>1,179,943</u>	<u>1,144,161</u>
NET ASSETS		<u>984,178</u>	<u>195,765</u>	<u>1,179,943</u>	<u>1,144,161</u>
FUNDS	8				
Unrestricted funds				1,079,178	1,043,396
Restricted funds				<u>100,765</u>	<u>100,765</u>
TOTAL FUNDS				<u>1,179,943</u>	<u>1,144,161</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 September 2023 and were signed on its behalf by:

Sumon Ali - Trustee

Jalalia Mosque & Education Centre

Notes to the Financial Statements
for the Year Ended 31 July 2022

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

	31.7.22	31.7.21
	£	£
Rents received	<u>10,200</u>	<u>10,200</u>

Jalalia Mosque & Education Centre

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

3. RAISING FUNDS

Raising donations and legacies

	31.7.22	31.7.21
	£	£
Support costs	<u>54,819</u>	<u>47,686</u>

Investment management costs

	31.7.22	31.7.21
	£	£
Property repairs	<u>6,861</u>	<u>7,495</u>

Aggregate amounts	<u>61,785</u>	<u>55,181</u>
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4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	126,380	-	126,380
Investment income	<u>10,200</u>	<u>-</u>	<u>10,200</u>
Total	<u>136,580</u>	<u>-</u>	<u>136,580</u>
EXPENDITURE ON			
Raising funds	55,181	-	55,181
Other	<u>620</u>	<u>-</u>	<u>620</u>
Total	<u>55,801</u>	<u>-</u>	<u>55,801</u>
NET INCOME	80,779	-	80,779
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>962,617</u>	<u>100,765</u>	<u>1,063,382</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,043,396</u>	<u>100,765</u>	<u>1,144,161</u>

Jalalia Mosque & Education Centre

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

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 August 2021	744,249	347,521	37,591	1,129,361
Additions	-	-	3,090	3,090
At 31 July 2022	<u>744,249</u>	<u>347,521</u>	<u>40,681</u>	<u>1,132,451</u>
DEPRECIATION				
At 1 August 2021 and 31 July 2022	-	-	22,120	22,120
NET BOOK VALUE				
At 31 July 2022	<u>744,249</u>	<u>347,521</u>	<u>18,561</u>	<u>1,110,331</u>
At 31 July 2021	<u>744,249</u>	<u>347,521</u>	<u>15,471</u>	<u>1,107,241</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22 £	31.7.21 £
Trade creditors	2	1
Other creditors	<u>2,885</u>	<u>2,885</u>
	<u>2,887</u>	<u>2,886</u>

8. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	1,043,396	35,782	1,079,178
Restricted funds			
Property Fund	100,765	-	100,765
TOTAL FUNDS	<u>1,144,161</u>	<u>35,782</u>	<u>1,179,943</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,690	(66,908)	35,782
TOTAL FUNDS	<u>102,690</u>	<u>(66,908)</u>	<u>35,782</u>

Jalalia Mosque & Education Centre

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

8. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

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

	At 1.8.20	Net movement in funds	At
	£	£	31.7.22
			£
Unrestricted funds			
General fund	962,617	116,561	1,079,178
Restricted funds			
Property Fund	100,765	-	100,765
TOTAL FUNDS	<u>1,063,382</u>	<u>116,561</u>	<u>1,179,943</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	239,270	(122,709)	116,561
TOTAL FUNDS	<u>239,270</u>	<u>(122,709)</u>	<u>116,561</u>

9. RELATED PARTY DISCLOSURES

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

Jalalia Mosque & Education Centre

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

	31.7.22	31.7.21
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	(2)
Donations	74,091	82,208
Grants	-	2,321
Subscriptions	<u>18,400</u>	<u>41,853</u>
	92,490	126,380
Investment income		
Rents received	<u>10,200</u>	<u>10,200</u>
Total incoming resources	102,690	136,580
EXPENDITURE		
Other trading activities		
Licensing	105	-
Investment management costs		
Property repairs	6,861	7,495
Charitable activities		
Gifts	4,180	-
Other		
Charitable Meals	943	620
Support costs		
Management		
Wages	43,986	32,222
Social security	-	1,119
Pensions	861	432
Funeral Expenses	-	4,200
Rates and water	128	162
Insurance	2,397	2,594
Light and heat	4,409	2,852
Telephone	1,160	836
Postage and stationery	461	-
Sundries	-	1,777
Cleaning	<u>967</u>	<u>1,017</u>
	54,369	47,211
Governance costs		
Accountancy and legal fees	<u>450</u>	<u>475</u>
Total resources expended	<u>66,908</u>	<u>55,801</u>
Net income	<u><u>35,782</u></u>	<u><u>80,779</u></u>

This page does not form part of the statutory financial statements



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