

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2024
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 2024

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Jalalia Mosque & Education Centre

Report of the Trustees **for the Year Ended 31 July 2024**

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

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

K Miah Trustee
K Islam Trustee
J Miah Trustee
M Ali Trustee
Afzul Khan Member
Mohibul Islam Secretary
Lilu Miah Chairman
Yawar Ali Vice Chairman (resigned 2.5.24)
Sumon Ali Treasurer
Nurul Islam Joint Treasurer (resigned 2.5.24)
Abdul Koduse Member
Abdul Shahin Member
Syed Ali Member
Kholilur Rehman Joint Treasurer
Parvez Khan Member
Kobir Miah Member
Foyz Miah Member
Iqbal Ahmed Member
Abdul Malik Member
I Khan Vice Chairman (appointed 2.5.24)
A Alom Member (appointed 2.5.24)
K Khan Member (appointed 2.5.24)
T Islam Member (appointed 2.5.24)
M Rahman Joint Secretary (appointed 2.5.24)


Report of the Trustees
for the Year Ended 31 July 2024

REFERENCE AND ADMINISTRATIVE DETAILS

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

28 Apr 2025

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


.....
Simon Ali (Trustee) (28 Apr 2025, 3:16pm)

**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 2024.

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 (Apr 28, 2025, 3:03pm)

Wasif Raza
The Association of Chartered Certified Accountants

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

Date: **28 Apr 2025**
Date:

Jalalia Mosque & Education Centre

Statement of Financial Activities
for the Year Ended 31 July 2024

	Notes	Unrestricted fund £	Restricted fund £	31.7.24 Total funds £	31.7.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		81,053	-	81,053	66,830
Other trading activities	2	2,200	-	2,200	-
Investment income	3	12,000	-	12,000	9,650
Total		<u>95,253</u>	<u>-</u>	<u>95,253</u>	<u>76,480</u>
EXPENDITURE ON					
Raising funds	4	57,823	-	57,823	65,264
Charitable activities					
Expenses		16,783	-	16,783	1,350
Other		<u>4,937</u>	<u>-</u>	<u>4,937</u>	<u>2,494</u>
Total		<u>79,543</u>	<u>-</u>	<u>79,543</u>	<u>69,108</u>
NET INCOME		15,710	-	15,710	7,372
RECONCILIATION OF FUNDS					
Total funds brought forward		1,086,550	100,765	1,187,315	1,179,943
TOTAL FUNDS CARRIED FORWARD		<u><u>1,102,260</u></u>	<u><u>100,765</u></u>	<u><u>1,203,025</u></u>	<u><u>1,187,315</u></u>

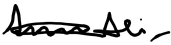
The notes form part of these financial statements

Jalalia Mosque & Education Centre

Balance Sheet
31 July 2024

	Notes	Unrestricted fund £	Restricted fund £	31.7.24 Total funds £	31.7.23 Total funds £
FIXED ASSETS					
Tangible assets	7	1,017,093	93,238	1,110,331	1,110,331
CURRENT ASSETS					
Cash at bank and in hand		(6,352)	102,527	96,175	80,398
CREDITORS					
Amounts falling due within one year	8	(3,481)	-	(3,481)	(3,414)
NET CURRENT ASSETS		(9,833)	102,527	92,694	76,984
TOTAL ASSETS LESS CURRENT LIABILITIES		1,007,260	195,765	1,203,025	1,187,315
NET ASSETS		1,007,260	195,765	1,203,025	1,187,315
FUNDS	9				
Unrestricted funds				1,102,260	1,086,550
Restricted funds				100,765	100,765
TOTAL FUNDS				1,203,025	1,187,315

The financial statements were approved by the Board of Trustees and authorised for issue on 28 Apr 2025 and were signed on its behalf by:


 Simon Ali (Trusted, 28 Apr 2025, 3:16pm)

Notes to the Financial Statements
for the Year Ended 31 July 2024

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. OTHER TRADING ACTIVITIES

	31.7.24	31.7.23
	£	£
Radio sales	2,200	-
	<u> </u>	<u> </u>

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

3. INVESTMENT INCOME

31.7.24	31.7.23
£	£
Rents received	
12,000	9,650

4. RAISING FUNDS

Raising donations and legacies

31.7.24	31.7.23
£	£
Support costs	
39,700	61,577

Investment management costs

31.7.24	31.7.23
£	£
Property repairs	
18,123	3,687

Aggregate amounts

31.7.24	31.7.23
£	£
57,823	65,264

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	66,830	-	66,830
Investment income	9,650	-	9,650
Total	76,480	-	76,480
EXPENDITURE ON			
Raising funds	65,264	-	65,264
Charitable activities			
Expenses	1,350	-	1,350
Other	2,494	-	2,494
Total	69,108	-	69,108
NET INCOME	7,372	-	7,372
RECONCILIATION OF FUNDS			
Total funds brought forward	1,079,178	100,765	1,179,943

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	1,086,550	100,765	1,187,315

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 August 2023 and 31 July 2024	744,249	347,521	40,681	1,132,451
DEPRECIATION				
At 1 August 2023 and 31 July 2024	-	-	22,120	22,120
NET BOOK VALUE				
At 31 July 2024	744,249	347,521	18,561	1,110,331
At 31 July 2023	744,249	347,521	18,561	1,110,331

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24 £	31.7.23 £
Trade creditors	-	1
Taxation and social security	596	-
Other creditors	2,885	3,413
	3,481	3,414

9. MOVEMENT IN FUNDS

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	1,086,550	15,710	1,102,260
Restricted funds			
Property Fund	100,765	-	100,765
TOTAL FUNDS	1,187,315	15,710	1,203,025

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	95,253	(79,543)	15,710
TOTAL FUNDS	95,253	(79,543)	15,710

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.22	Net movement in funds	At 31.7.23
	£	£	£
Unrestricted funds			
General fund	1,079,178	7,372	1,086,550
Restricted funds			
Property Fund	100,765	-	100,765
TOTAL FUNDS	<u>1,179,943</u>	<u>7,372</u>	<u>1,187,315</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	76,480	(69,108)	7,372
TOTAL FUNDS	<u>76,480</u>	<u>(69,108)</u>	<u>7,372</u>

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

	At 1.8.22	Net movement in funds	At 31.7.24
	£	£	£
Unrestricted funds			
General fund	1,079,178	23,082	1,102,260
Restricted funds			
Property Fund	100,765	-	100,765
TOTAL FUNDS	<u>1,179,943</u>	<u>23,082</u>	<u>1,203,025</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	171,733	(148,651)	23,082
TOTAL FUNDS	<u>171,733</u>	<u>(148,651)</u>	<u>23,082</u>

10. RELATED PARTY DISCLOSURES

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

Jalalia Mosque & Education Centre

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

	31.7.24 £	31.7.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	63,791	50,134
Subscriptions	17,262	16,696
	<hr/>	<hr/>
	81,053	66,830
Other trading activities		
Radio sales	2,200	-
Investment income		
Rents received	12,000	9,650
	<hr/>	<hr/>
Total incoming resources	95,253	76,480
EXPENDITURE		
Investment management costs		
Property repairs	18,123	3,687
Charitable activities		
Gifts	6,447	1,750
Other		
Charitable Meals	4,937	2,494
Support costs		
Management		
Wages	31,557	47,681
Pensions	86	872
Rates and water	284	274
Insurance	3,662	3,413
Light and heat	9,911	5,959
Telephone	1,107	1,000
Postage and stationery	591	1,039
Sundries	75	-
Cleaning	2,217	811
	<hr/>	<hr/>
	49,490	61,049
Finance		
Bank charges	66	-
Governance costs		
Accountancy and legal fees	480	128
	<hr/>	<hr/>
Total resources expended	79,543	69,108
	<hr/>	<hr/>
Net income	15,710	7,372
	<hr/>	<hr/>

This page does not form part of the statutory financial statements



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Mon, 28th Apr 2025 15:16:22 BST	Sumon Ali signed the envelope (92.40.198.13)
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