

JALALABAD JAMAY MASJID

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE

YEAR ENDED

31 DECEMBER 2020

REGISTERED CHARITY NO. 1141065 (ENGLAND & WALES)

JALALABAD JAMAY MASJID
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2020

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JALALABAD JAMAY MASJID

YEAR ENDED 31 DECEMBER 2020

TRUST INFORMATION

COMMUNITY ESTABLISHED:	1978
LEGAL STATUS:	CHARITABLE TRUST
TRUST DEED EXECUTED:	10 AUGUST 2010
TRUST REGISTERED:	1 APRIL 2011
REGISTERED NUMBER:	1141065
TRUSTEES:	MR SHIRAZ MIAH MR JITU MIAH MUFTI HELAL MAHMOOD
OFFICIAL CORRESPONDENT:	MR SHIRAZ MIAH
PRINCIPAL ESTABLISHMENT:	SICKLE STREET OLDHAM OL4 1SB
BANKERS:	NATIONAL WESTMINSTER BANK PLC 10 YORKSHIRE STREET OLDHAM OL1 1QT
INDEPENDENT EXAMINER:	DEVSHI CHOTHANI C/O DBF ASSOCIATES CHARTERED ACCOUNTANTS 10 PARK PLACE MANCHESTER M4 4EY

JALALABAD JAMAY MASJID
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable trust established in 2010 by means of deed of settlement. That deed was formally registered with the Charity Commission on 1 April 2011.

Trustees

The original trust deed appointed three trustees, who are still serving. All three trustees are listed on page 1. They do not serve for fixed terms.

Organisational Structure

The day-to-day management of the trust lies in the hands of the three trustees referred to above who meet on a regular basis to carry out the requisite managerial tasks.

Risk Management

The trustees collectively manage the risks to which the charity is exposed. Suitable controls and procedures have been implemented to mitigate these risks.

Objectives

The trust's objectives as laid down in the trust deed referred to above are as follows:-

- The furtherance of the Islamic religion.
- The provision of appropriate religious services for either members of the charity or for the general public.
- The provision of radio broadcast services for those unable to attend services in person.
- The provision of accommodation and teaching and such other facilities in connection therewith for Muslim students as the trustees in their discretion consider appropriate.
- The acquisition, maintenance and organisation of institutions of Islamic religious teaching and the provision of such libraries and facilities as the trustees consider appropriate to cater mainly for Islamic religious books and works, including their translation, printing and distribution.
- The provision of financial assistance wherever possible to such religious institutions.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Activities

During the year the charity provided weekly religious services within the building and by way of broadcasts to those members unable to attend in person. All these services were well attended. It also successfully provided tuition classes, throughout the year.

FINANCIAL REVIEW

General Review

The charity recorded a surplus for the year on the general fund of £2,858 compared to a surplus in 2019 of £10,386

It did also, however, incur a deficit of £15,623 on its Masjid Development Fund as a result of depreciation being charged in respect of the building.

Reserves Policy

The charity's ultimate objective is to hold around £41,000 in reserves to cover one year's general fund expenditure. The current free reserves are £85,000 giving some £44,000 available for the further development of the Masjid, such as the erection of the minaret.

Investment Policy

All liquid funds are held at the bank for ease of access.

FUTURE PLANS

The trustees plan to provide at least as many services and tuition classes in 2021 as they did in 2020, subject to any restrictions imposed by the government in respect of the pandemic Covid 19. The trustees hope to develop the Masjid facilities further when additional funds become available. The trustees are also considering the option of incorporation as a charitable incorporated organisation (CIO).

**JALALABAD JAMAY MASJID
FOR THE YEAR ENDED 31 DECEMBER 2020**

RESPONSIBILITIES OF THE TRUSTEES AND OF THE INDEPENDENT EXAMINER

Responsibilities of the Trustees

These are detailed on page 5

Responsibilities of the Independent Examiner

These are detailed on page 6

TRUSTEES' DECLARATION

In accordance with charity law, as trustees, we certify that:-

- So far as we are aware, there is no relevant financial information of which the trust's independent examiner is unaware.
- We have taken all steps that we ought to have taken in order to make ourselves aware of any relevant financial information and to establish that the trust's independent examiner is aware of that information.

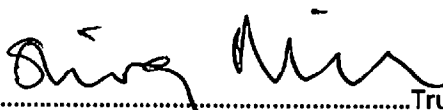
INDEPENDENT EXAMINER

Devshi Chothani, Chartered Accountant, was appointed as the independent examiner of the trust in October 2017. He has expressed his willingness to continue in that capacity.

APPROVAL OF THE REPORT

This report has been prepared in accordance with the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 2 issued in October 2018.

It was approved by the trustees on March 2021 and is signed on their behalf by:-


.....Trustee
S MIAH


.....Trustee
J MIAH

JALALABAD JAMAY MASJID

YEAR ENDED 31 DECEMBER 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the trustees of the charity to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees are required to:-

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going-concern basis.

The trustees are responsible also for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and to enable it to ensure that the financial statements comply with charity law. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In respect of the independent examination the trustees have a responsibility to ensure that they take all steps necessary in order to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

JALALABAD JAMAY MASJID

Independent Examiner's Report to the Trustees on the Financial Statements

I, Devshi Chothani, report on the Financial Statements of the charity for the year ended 31 December 2020 as set out on pages 7 & 8 together with the notes on pages 9 to 13.

Respective responsibilities of the Trustees and the Examiner

The charity's trustees are responsible for the preparation of the Financial Statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charity's Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility as the Independent Examiner:

- a) to examine the Financial Statements under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Directions give by the Charity Commissioners under section 145(5)(b) of the 2011 Act;
- c) to state whether particular matters have come to my attention.

Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. My examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the Financial Statements.

Independent Examiner's statement

In connection with my examination no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - b) to prepare Financial Statements which accord with the accounting records and comply with the accounting requirement of the 2011 Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.



.....
DEVSHI CHOTHANI
Director of of DBF Associates Ltd
Chartered Accountants
10 Park Place
Manchester M4 4EY

Date 7th May 2020

JALALABAD JAMAY MASJID

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2020**

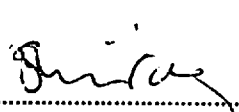
		<u>2020</u>			2019
INCOMING RESOURCES FROM:	Notes	Unrestricted £	Restricted £	Total £	Total £
Charitable Activities	3	5,801	-	5,801	10,216
Other Sources	4	38,107	-	38,107	48,855
TOTAL INCOMING RESERVES		<u>43,908</u>	<u>-</u>	<u>43,908</u>	<u>59,071</u>
 RESOURCES EXPENDED ON:					
Cost of raising funds		-	-	-	-
Charitable Activities	5	41,050	15,623	56,673	64,308
TOTAL RESOURCES EXPENDED		<u>41,050</u>	<u>15,623</u>	<u>56,673</u>	<u>64,308</u>
 NET INCOMING/OUTGOING RESOURCES		 2,858	 -15,623	 -12,765	 -5,237
 NET MOVEMENT		 2,858	 -15,623	 -12,765	 -5,237
 FUNDS BROUGHT FORWARD		 87,082	 744,597	 831,679	 836,916
 FUNDS CARRIED FORWARD		 89,940	 728,974	 818,914	 831,679

JALALABAD JAMAY MASJID

**BALANCE SHEET AS AT
YEAR ENDED 31 DECEMBER 2020**

		2020	2019
		£	£
	Notes		
FIXED ASSETS	6	725,235	741,158
CURRENT ASSETS			
Stock	7	1,270	1,315
Debtors	8	422	403
Cash at bank/In hand		<u>92,947</u>	<u>89,523</u>
		94,639	91,241
		<u>819,874</u>	<u>832,399</u>
LESS: CURRENT LIABILITIES	9	-960	-720
NET ASSETS		<u>818,914</u>	<u>831,679</u>
FUNDS			
Unrestricted		89,940	86,679
Restricted		728,974	744,597
TOTAL FUNDS		<u>818,914</u>	<u>831,276</u>

Approved by the trustees on March 2021 and signed on their behalf by:-


.....Trustee
S MIAH


.....Trustee
J MIAH

JALALABAD JAMAY MASJID

Notes forming part of the Financial Statements for the year ended 31 December 2020

1 Accounting Conventions

1.1 BASIS OF PREPARATION

The financial statements have been prepared on the accruals basis and under the historical cost convention, the Charities Act 2011 and the Charities SORP (FRS 102) - Update Bulletin 1 issued in February 2016.

1.2 GOING CONCERN CONCEPT

The financial statements have been compiled on the assumption that the charity will be a going concern for at least twelve months from the date of this report.

1.3 SOFA MINOR MODIFICATION

The trustees have opted to modify the SOFA slightly, by grouping all incoming resources, other than those derived from Charitable Activities, under the queries heading "Other Sources" in order to avoid any potential confusion that would arise from the use of the heading "Donations and Legacies".

1.4 CASH FLOW STATEMENT

The charity has taken advantage of the exemption available in Financial Reporting Standard 1 not to prepare a cash flow statement on the grounds that it is a small charitable trust.

2 Accounting Policies

2.1 INCOME

All incoming resources are included in the Statement of Financial Activities when the charity is deemed to be entitled to the income and the amount can be quantified with reasonable accuracy.

2.2 EXPENDITURE

a) Resources Expended

All expenditure is accounted for as and when it arises, even where capitalised. Wherever possible, all expenditure is charged directly to the relevant activity.

JALALABAD JAMAY MASJID

Notes forming part of the Financial Statements for the year ended 31 December 2020 continued

b) Expenditure on Charitable Activities

All of the resources expended by the charity including those costs associated with Governance Costs fall under this heading unless they are either capitalised or relate to the cost of raising funds.

c) Governance Costs

All compliance costs in respect of the constitutional and statutory requirements under the Charities Act 2011 are charged under this sub-heading.

2.3 ASSETS

a) Tangible Fixed Assets

All expenditure on fixed assets of £500 or above incurred after 1 April 2011 is capitalised.

b) Depreciation

Depreciation is provided on all of the above tangible fixed assets, with the exception of Freehold Land, at rates calculated to write off the cost of each asset over 50 years in the case of the freehold building and over 10 years in the case of Fixtures, Fittings, Furniture and Equipment.

2.4 FUNDS

a) Restricted Funds

In each case either where there is a specific appeal for a particular project or where the donor lays down a specific purpose for the donation made to the charity, that appeal/donation is treated as a Restricted Fund and is accounted for separately e.g. the Masjid (mosque) Development Appeal. All other income forms part of the charity's Unrestricted Funds.

b) Designated Funds

From time to time, the Trustees may deem some of the Unrestricted Funds to be Designated Funds where the purpose of such funds has been clearly specified by them. Currently, the charity does not have any designated funds.

JALALABAD JAMAY MASJID

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

NOTE 3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2020			2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Tuition Fees	4,921	-	4,921	9,266
Nikah Certificates	750	-	750	950
Radio Sales	130	-	130	-
TOTAL	5,801	-	5,801	10,216

NOTE 4 INCOMING RESOURCES FROM OTHER SOURCES

	£	£	£	£
Members Subscriptions	7,225	-	7,225	8,525
Eid Collections	1,165	-	1,165	2,350
Donations	28,782	-	28,782	36,610
Fundraising event	935	-	935	1,370
TOTAL	38,107	-	38,107	48,855

NOTE 5 RESOURCES EXPENDED ON CHARITABLE ACTIVITIES

	£	£	£	£
5.1 Direct Costs				
Teaching Costs	34,015	-	34,015	40,213
Cost of radios sold	45	-	45	-
	34,060	-	34,060	40,213
5.2 Support Costs				
Establishment Costs	4,183	-	4,183	5,518
Insurance	1,248	-	1,248	1,319
Printing and Stationery	745	-	745	825
Telephone	274	-	274	270
	6,450	-	6,450	7,932
5.3 Governance Costs				
Examiner's Fee	240	-	240	-
5.4 Depreciation				
Furniture & Equipment	300	-	300	300
Freehold Building	-	15,623	15,623	15,623
	300	15,623	15,923	15,923
OVERALL TOTAL	41,050	15,623	56,673	64,308

JALALABAD JAMAY MASJID

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

NOTE 6 ANALYSIS OF FIXED ASSETS

6.1	COST	2020				2019	
		MASJID PROJECT				Total	Total
		Furniture & Equipment £	Audio Visual Equipment £	Land £	Construction £	£	£
Brought forward		2,500	3,000	33,221	781,152	819,873	819,873
Additions in Year		-	-	-	-	-	-
Disposals in Year		-	-	-	-	-	-
Carried forward		<u>2,500</u>	<u>3,000</u>	<u>33,221</u>	<u>781,152</u>	<u>819,873</u>	<u>819,873</u>
6.2	DEPRECIATION						
92	Brought forward	-	600	-	78,115	78,715	62,792
	Charge for Year	-	300	-	15,623	15,923	15,923
	Carried forward	<u>-</u>	<u>900</u>	<u>-</u>	<u>93,738</u>	<u>94,638</u>	<u>78,715</u>
6.3	NET BOOK VALUE	£	£	£	£	£	
	2020	2,500	2,100	33,221	687,414	725,235	
	2019	2,500	2,400	33,221	703,037	741,158	

NOTE 7	STOCK	2020	2019
	(Stock of short-wave radios)	£	£
	Stock brought forward	1,315	1,315
	Cost of radios sold	-45	-
	Carried forward	<u>1,270</u>	<u>1,315</u>

NOTE 8 DEBTORS

Insurance prepaid	<u>422</u>	<u>403</u>
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NOTE 9 CURRENT LIABILITIES

	2020	2019
	£	£
Loans (Hasna)	-	-
Examiner's Fee	960	720
	<u>960</u>	<u>720</u>

JALALABAD JAMAY MASJID

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

NOTE 10 ANALYSIS OF NET ASSETS TO FUNDS

		2020		
		Total	Unrestricted	Restricted
		£	£	£
Fixed Assets		725,235	4,600	720,635
Stock		1,270	1,270	-
Debtors		422	422 (a)	-
Cash at Bank		87,332	78,993	8,339
Cash in Hand		5,615	5,615	-
	GROSS ASSETS	819,874	90,900	728,974
Less: Current Liabilities		-960	-960 (b)	-
	NET ASSETS	818,914	89,940	728,974

KEY

- (a) Expenses Prepaid - See Note 8 above
- (b) Expenses Accrued - See Note 9 above