

JAMIAT AHL-E-HADITH OLDHAM

England & Wales · Charity number 1143183

Details

Other names	JAMIAT AHLE HADITH, CENTRAL JAMIA MASJID OLDHAM, JAMIA MASJID AHLE HADITH, ROSS STREET MASJID & MADRASSA E SALFIA
Status	Registered
Legal form	Other
Registered	2011-08-01
Register	View on the Charity Commission register

Contact

Address	11 Ross Street Oldham Lancashire OL8 1UA
Phone	01616208548
Email	iqbalbhatti2012@gmail.com
Website	www.rossstreetmasjid.org

Activities

Objects: A) TO ADVANCE THE ISLAMIC RELIGION IN OLDHAM, FOR THE BENEFIT OF PEOPLE, THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS AND PRODUCING AND DISTRIBUTING LITERATURE ON ISLAMIC FAITH, TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC RELIGION.B) FURTHER TO BENEFIT THE RESIDENTS OF OLDHAM AND NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.

Activities: Lead or organize five times daily prayers Lead or organise Friday, Eid ,Taraweeh and Janazah Salah Set curriculum for Islamic studies program for all Perform counselling to youth, adults and families as require Participate in interfaith dialogues0001

Classification

- **How:** Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Oldham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£125,897	£77,029	-	-
2024-04-30	£128,244	£76,303	-	-
2023-04-30	£130,698	£61,551	-	-
2022-04-30	£140,045	£52,149	-	-
2021-04-30	£163,238	£46,202	-	-

Trustees

Name	Role	Appointed
MOHAMMED MAQSOOD	Chair	
MOHAMMED SAMRAZ		2019-02-06
Mohammed Iqbal Bhatti		2019-03-19

JAMIAT AHL-E-HADITH OLDHAM

England & Wales - Charity number 1143183

Accounts

**JAMIAT AHL-E-HADITH OLDHAM
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025**

JAMIAT AHL-E-HADITH OLDHAM
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JAMIAT AHL-E-HADITH OLDHAM
Reference and Administrative Details
For The Year Ended 30 April 2025

Trustees	Mr Mohammed Maqsood - Chair Mr Mohammed Iqbal Bhatti - Trustee Mr Mohammed Samraz - Trustee
Charity Number	1143183
Principal Address	11 ROSS STREET OLDHAM LANCASHIRE OL8 1UA
Independent Examiner	Mohammed Shahedul Alam BSc (Hons) FCPFA ATS Accountants Ltd F6.6 - F6.9 Globe House Globe Park Moss Bridge Road Rochdale OL16 5EB

JAMIAT AHL-E-HADITH OLDHAM

Trustees' Report For The Year Ended 30 April 2025

The trustees present their report and the financial statements for the year ended 30 April 2025.

Objectives and Activities

Aims and Objectives

Summary of the main achievements of the charity during the year

We have all of our activities running throughout the year. The children have had their exams in accordance too the curriculum. We have started Friday prayer sermons in the new building and are finalising the building work so we could fully move in.

The construction of the newbuild continued throughout the year, nearing its completion. We hope to finally complete this project within this year or possible next.

Report of the Directors and Trustees for the year ending 30 April 2025.

Summary of the objects of the charity set out in its governing document:

We the charity want to engage with the borough of Oldham to advance the Islamic understanding and its principles, through religious prayers, religious festival celebrations, and lectures by producing and distributing Islamic literature to benefit our local community.

Activities & Schedule

The main activities that the mosque provides are as follows:

1. 5 daily congregational prayers (including Jumma (Friday) prayer.
2. Madrassa classes for both boys and girls, held Monday to Friday. The syllabus includes recitation of the holy Qur'an, Hifz (memorization) Classes, Learning of Hadith (prophetic traditions), Islamic manners and etiquette.
3. The sisters have 3 classes a week learning to recite the Holy Qur'an with Tajweed (correct Pronunciation) and translation of the text, with running commentaries of the text.
4. The Imam also presents and discusses hadith (prophetic traditions) following every Maghrib prayer (early evening prayer) in English and Urdu.
5. Funerals/ Burials – If and when required the mosque provides this service to the community.
6. Nikkah (Matrimonial) - If and when required the mosque provides this service.
7. Conferences – The mosque currently does 2 conferences a year – one in the spring organised by the brother and advertised nationally. This conference has an open invitation to all with facilities for the sisters. The second is organised by the sisters and advertised nationally, this is only available for females.
8. The Mosque is also quite active within the community and regularly liaises with other organisations such as local authority, housing schemes, the Police, Local Schools and colleges, the local children's centre, the family support services arm of the Oldham community Health services as well as inter- faith forum.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Mohammed Maqsood

Trustee

Date

JAMIAT AHL-E-HADITH OLDHAM
Independent Examiner's Report to the Trustees of JAMIAT AHL-E-HADITH OLDHAM
For The Year Ended 30 April 2025

I report to the trustees on my examination of the accounts of JAMIAT AHL-E-HADITH OLDHAM (the Trust) for the year ended 30 April 2025.

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 2011 Act and in carrying out my examination, I have followed the 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 contents 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.

Mohammed Shahedul Alam BSc (Hons) FCPFA

Date
ATS Accountants
F6.6 - F6.9 Globe House Globe Park
Moss Bridge Road
Rochdale
OL16 5EB

JAMIAT AHL-E-HADITH OLDHAM
Statement of Financial Activities
For The Year Ended 30 April 2025

		2025	2024
	Notes	Unrestricted funds	Unrestricted funds
		£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	4	125,897	128,244
EXPENDITURE ON:			
Charitable activities:	6		
Charitable Activities		(75,529)	(74,982)
Governance		(1,500)	(1,320)
		(77,029)	(76,302)
NET INCOME		48,868	51,942
NET MOVEMENT IN FUNDS		48,868	1,779,758
RECONCILIATION OF FUNDS:			
Total funds brought forward		1,779,758	-
TOTAL FUNDS CARRIED FORWARD	14	1,828,626	1,779,758

The notes on pages 6 to 10 form part of these financial statements.

JAMIAT AHL-E-HADITH OLDHAM
Statement of Financial Position
As At 30 April 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	11	1,754,620	-	1,754,620	1,749,193
		1,754,620	-	1,754,620	1,749,193
CURRENT ASSETS					
Cash at bank and in hand		81,205	-	81,205	41,544
		81,205	-	81,205	41,544
Creditors: Amounts Falling Due Within One Year	12	(7,199)	-	(7,199)	(10,979)
NET CURRENT ASSETS (LIABILITIES)		74,006	-	74,006	30,565
TOTAL ASSETS LESS CURRENT LIABILITIES		1,828,626	-	1,828,626	1,779,758
NET ASSETS		1,828,626	-	1,828,626	1,779,758
FUNDS OF THE CHARITY					
Unrestricted Funds				1,828,626	1,779,758
TOTAL FUNDS	14			1,828,626	1,779,758

On behalf of the board

Mr Mohammed Maqsood
Trustee
Date

The notes on pages 6 to 10 form part of these financial statements.

JAMIAT AHL-E-HADITH OLDHAM

Notes to the Financial Statements

For The Year Ended 30 April 2025

1. General Information

JAMIAT AHL-E-HADITH OLDHAM is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1143183. The principal address is 11 ROSS STREET, OLDHAM, LANCASHIRE, OL8 1UA.

2. Statement of Compliance

The financial statements 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.

3. Accounting Policies

3.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention.

The charity is a Public Benefit Entity as defined by FRS 102.

3.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

3.3. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

3.4. Incoming Resources

INCOME

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SOFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SOFA as income from donations when receivable.

Donated services and facilities

...CONTINUED

JAMIAT AHL-E-HADITH OLDHAM
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

3.4. Incoming Resources - continued

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

3.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	% Depreciation
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3.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

4. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts:		
Donations and gifts	100,686	122,027
Fees/Charitable Activities	25,211	6,217
	125,897	128,244
	125,897	128,244

The following donations and legacies are included within the total income from donations and legacies above:

5. Income from Charitable Activities

6. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 7)	2025
	£	£	Total £
Charitable Activities	3,786	71,743	75,529
Governance	-	1,500	1,500
	3,786	73,243	77,029
	3,786	73,243	77,029

JAMIAT AHL-E-HADITH OLDHAM
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

	Activities undertaken directly	Support costs (see note 7)	2024
	£	£	Total
			£
Charitable Activities	3,926	71,056	74,982
Governance	-	1,320	1,320
	3,926	72,376	76,302

7. Support Costs

	Charitable Activities	Governance	2025
	£	£	Total
			£
Employee costs	27,506	-	27,506
Premises expenses	43,775	-	43,775
General administration	462	1,200	1,662
Governance costs	-	300	300
	71,743	1,500	73,243

	Charitable Activities	Governance	2024
	£	£	Total
			£
Employee costs	22,409	-	22,409
Premises expenses	48,276	-	48,276
General administration	371	1,100	1,471
Governance costs	-	220	220
	71,056	1,320	72,376

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	300	220
	300	220

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	27,058	21,999
Other pension costs	448	410
	27,506	22,409

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 3 (2024: 3)

JAMIAT AHL-E-HADITH OLDHAM
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

11. Tangible Assets

	Land & Property Freehold £
Cost	
As at 1 May 2024	1,749,193
Additions	5,427
As at 30 April 2025	1,754,620
Net Book Value	
As at 30 April 2025	1,754,620
As at 1 May 2024	1,749,193

12. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Trade creditors	3,840	3,520
Other loans	-	7,000
Other creditors	-	104
Taxation and social security	1,859	355
Accruals and deferred income	1,500	-
	7,199	10,979

13. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £448 (2024: £410).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

14. Movement in Funds

	As at 1 May 2024 £	Income £	Expenditure £	As at 30 April 2025 £
Unrestricted funds				
General:				
General unrestricted fund	1,779,758	125,897	(77,029)	1,828,626
Total funds	1,779,758	125,897	(77,029)	1,828,626

JAMIAT AHL-E-HADITH OLDHAM
Notes to the Financial Statements (continued)
For The Year Ended 30 April 2025

	As at 1 May 2023	Income	Expenditure	Transfers	As at 30 April 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	-	128,244	(76,302)	1,727,816	1,779,758
Total funds	-	128,244	(76,302)	1,727,816	1,779,758

15. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

16. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

JAMIAT AHL-E-HADITH OLDHAM
Detailed Statement of Financial Activities
For The Year Ended 30 April 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	100,686	122,027
Fees/Charitable Activities	25,211	6,217
	125,897	128,244
	125,897	128,244
EXPENDITURE ON:		
Charitable Activities:		
Charitable Activities		
Charitable Activities	(2,570)	(2,650)
Hire and leasing of plant, equipment and vehicles	(838)	(914)
Marketing and advertising costs	(320)	(300)
Subscriptions	(58)	(62)
Wages and salaries	(27,058)	(21,999)
Employers pensions - defined contributions scheme	(448)	(410)
Light and heat	(37,187)	(37,143)
Water rates	(450)	(448)
Repairs and maintenance	(6,138)	(10,685)
Telecommunications and data costs	(402)	(311)
Bank charges	(60)	(60)
	(75,529)	(74,982)
Governance		
Accountancy fees	(1,200)	(1,100)
Independent examiner's fees	(300)	(220)
	(1,500)	(1,320)
	(77,029)	(76,302)
NET INCOME	48,868	51,942

JAMIAT AHL-E-HADITH OLDHAM

England & Wales - Charity number 1143183

Accounts

Jamiat Ahl-E-Hadith Oldham

Registered Charity

Financial statements for the year ended 30 April 2024

Charity number 1143183

Jamiat Ahl-E-Hadith Oldham

Charity Number: 1143183

Company Number: N/A

Principal Address: Ross Street Masjid
11 Ross Street
Oldham
Lancashire
OL8 1UA

Directors and Trustees: Mr Mohammed Maqsood (Chair)
Mohammed Iqbal Bhatti (Secretary)
Mohammed Samraz (Treasurer)

Governing Document: Trust Deed

Bankers: HSBC UK

Accountant and Independent Examiners: ATS Accountants
Globe House
Globe Park
Moss Bridge Road
Rochdale
OL16 5EB

Jamiat Ahl-E-Hadith Oldham

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Jamiat Ahl-E-Hadith Oldham

Report of the Directors and Trustees for the year ending 30 April 2024.

Summary of the objects of the charity set out in its governing document:

We the charity want to engage with the borough of Oldham to advance the Islamic understanding and its principles, through religious prayers, religious festival celebrations, and lectures by producing and distributing Islamic literature to benefit our local community.

Activities & Schedule

The main activities that the mosque provides are as follows: -

1. 5 daily congregational prayers (including Jumma (Friday) prayer).
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Jamiat Ahl-E-Hadith Oldham

Summary of the main achievements of the charity during the year

We have all of our activities running throughout the year. The children have had their exams in accordance too the curriculum. We have started Friday prayer sermons in the new building and are finalising the building work so we could fully move in.

The construction of the newbuild continued throughout the year, nearing its completion. We hope to finally complete this project within this year or possible next.

On behalf of all Trustees

Mohammed Maqsood

Chair

17 December 2024

Jamiat Ahl-E-Hadith Oldham

Independent examiner's report to the trustees of Jamiat Ahl-E-Hadith Oldham

I report on the Financial Statements of the Charity for the year ended 30 April 2024 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1) (a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the section 44(1)(b) of the 2005 Act; and

- which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mohammed Shahedul Alam BSc (Hons) CPFA

On behalf of ATS Accountants



19 December 2024

Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year funds £
	2024	2024	2024	2024	2023
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	122,027	-	-	122,027	129,633
Fees/Charitable Activities	6,217			6,217	1,065
Other operating income	-	-	-	-	-
Total	128,244	-	-	128,244	130,698
Resources expended (Note 4)					
Expenditure on:					
Charitable activities	74,983	-	-	74,983	60,351
Governance costs (Note 5)	1,320	-	-	1,320	1,200
Total	76,303	-	-	76,303	61,551
Net income/(expenditure) before investment gains/(losses)	51,941	-	-		69,147
Net income/(expenditure) Other recognised gains/(losses):	51,941	-	-		69,147
Net movement in funds	51,941	-	-		69,147
Reconciliation of funds:					
Total funds brought forward	1,727,817	-	-		1,658,670
Total funds carried forward	1,779,758	-	-		1,727,817

Balance Sheet

	Notes	Unrestricted funds £ 2024	Restricted funds £ 2024	Endowment funds £ 2024	Total this year £ 2024	Total last year £ 2023
Fixed assets						
Tangible assets	8	1,749,193	-	-	1,749,193	1,625,163
Total fixed assets		1,749,193	-	-	1,749,193	1,625,163
Current assets						
Cash at bank and in hand	10	41,544	-	-	41,544	111,957
Total current assets		41,544	-	-	41,544	111,957
Creditors: amounts falling due within one year	9	10,979	-	-	10,979	9,304
Net current assets/(liabilities)		30,565	-	-	30,565	102,653
Total assets less current liabilities		1,779,758	-	-	1,779,758	1,727,816
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets or liabilities		1,779,758	-	-	1,779,758	1,727,816
Funds of the Charity						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds		1,779,758	-	-	1,779,758	1,727,816
Revaluation reserve		-	-	-	-	-
Total funds		1,779,758	-	-	1,727,758	1,727,816

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval (DD/MM/YYYY)
		Mohammed Iqbal Bhatti	18/03/2025
		Mohammed Samraz	18/03/2025

Notes to the Accounts

Note 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and
- with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 2 Accounting policies

2.1 INCOME

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none">• the charity becomes entitled to the resources;• it is more likely than not that the trustees will receive the resources; and• the monetary value can be measured with sufficient reliability.
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
Tax reclaims on donations and gifts	
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p>

Financial statements for the year ended 30 April 2024

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SOFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SOFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Deferred income

No material item of deferred income has been included in the accounts.

Financial statements for the year ended 30 April 2024

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least They are valued at cost

Debtors The depreciation rates and methods used are disclosed in note 9.2. Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3

Analysis of income

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year
		2024	2024	2024	2024	2023
Analysis		£	£	£	£	£
Donations and legacies:	Donations and gifts	122,027	-	-	122,027	129,633
	Fees/Charitable Activities	6,217			6,217	1,065
	Other income	-	-	-	-	-
	Total	128,244	-	-	128,244	130,698

Note 4 Analysis of expenditure

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year
		2024	2024	2024	2024	2023
Analysis		£	£	£	£	£
Expenditure on charitable activities	Charitable activities	74,983	-	-	74,983	60,351
	Governance costs	1,320	-	-	1,320	1,200
	Administrative expenses	-	-	-	-	
	Total expenditure on charitable activities	76,303	-	-	76,303	61,551
Other		-	-	-	-	
TOTAL EXPENDITURE		76,303	-	-	76,303	61,551

Note 5 Support costs

Support cost	Raising funds	Expenditure incurred in running the charity	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£		
Governance costs	-	1,320	-	-	1,320	Direct
Total	-	1,320	-	-	1,320	

Note 6 **Details of certain items of expenditure**

Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	220	200
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	1,100	1,000
Fees for examination of the accounts		

Note 7 **Paid employees**

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	21,999	18,935
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	21,999	18,935

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	3	2
Governance	-	-
Other	-	-
Total	3	2

Note 8 Tangible fixed assets

8.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total last year
	£	£	£	£	£
At the beginning of the year	1,625,163	-	-	-	1,599,542
Additions	124,030	-	-	-	25,621
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,749,193	-	-	-	1,6125,163

8.2 Depreciation and impairments

**Basis	Straight Line	N/A	N/A	Straight Line	N/A
** Rate	None *				
	* Not depreciated as building is still being built.				

8.3 Net book value

Net book value at the beginning of the year	1,625,163	-	-	-	1,599,542
Net book value at the end of the year	1,749,193	-	-	-	1,625,163

8.4 Impairment

No impairments in the year (2023: £nil)

Note 9 Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year	Amounts falling due after more than one year
	This year £	Last year £
Trade creditors	10,979	9,304
Total	10,979	9,304

Note 10 Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	41,544	111,957
Total	41,544	111,957

Note 11 Transactions with trustees and related parties

11.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

11.2 Trustees' expenses

The charity paid trustees no expenses for fulfilling their duties.

Note 12 Audit exemption per Companies House Act

For the year ending 30 April 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

JAMIAT AHL-E-HADITH OLDHAM

England & Wales - Charity number 1143183

Accounts

Jamiat Ahl-E-Hadith Oldham

Jamiat Ahl-E-Hadith Oldham

Registered Charity

Financial statements for the year ended 30 April 2023

Charity number 1143183

Jamiat Ahl-E-Hadith Oldham

Charity Number: 1143183

Company Number: N/A

Principal Address: Ross Street Masjid
11 Ross Street
Oldham
Lancashire
OL8 1UA

Directors and Trustees: Mr Mohammed Maqsood (Chair)
Mohammed Iqbal Bhatti (Secretary)
Mohammed Samraz (Treasurer)

Governing Document: Trust Deed

Bankers: HSBC UK

Accountant and Independent Examiners: ATS Accountants
8 Rochdale Road
Royton
Oldham
OL2 6QJ

Jamiat Ahl-E-Hadith Oldham

Jamiat Ahl-E-Hadith Oldham

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Jamiat Ahl-E-Hadith Oldham

Jamiat Ahl-E-Hadith Oldham

Report of the Directors and Trustees for the year ended 30 April 2023

Summary of the objects of the charity set out in its governing document:

We the charity want to engage with the borough of Oldham to advance the Islamic understandings and its principals, through religious prayers, religious festival celebrations, lectures and producing and distributing Islamic literature for the enlighten others to benefit from.

Activities & Schedule

The main activities that the mosque provides are as follows: -

1. 5 daily congregational prayers (including Jumma (Friday) prayer).
2. Madrassa classes for both boys and girls, held Monday to Friday. The syllabus includes

recitation of the holy Qur'an, Hifz (memorization) Classes, Learning of Hadith (prophetic traditions), Islamic manners and etiquette.

3. The sisters have 3 classes a week learning to recite the Holy Qur'an with Tajweed (correct pronunciation) and translation of the text, with tafseer (commentaries).
4. The Imam also presents and discusses hadith (prophetic traditions) following every Maghrib prayer (early evening prayer) both in English and Urdu.
5. Funerals/ Burials – If and when required the mosque provides this service to the community.
6. Nikkah (Matrimonial) - If and when required the mosque provides this service.
7. Conferences – The mosque currently does 2 conferences a year – one in the spring organised by the brother and advertised nationally. This conference has an open invitation to all with facilities for the sisters. The second is organised by the sisters and advertised nationally, this is only available for females.
8. The Mosque is also quite active within the community and regularly liaises with other organisations such as local authority, housing schemes, the Police, Local Schools and colleges, the local children's centre, the family support services arm of the Oldham community Heath services as well as inter- faith forum.

Summary of the main achievements of the charity during the year

Now that things have gone back to normal, we have all off our activities running, the children have had exams reintroduced to their curriculum. We have pushed ahead to continue with the newbuild project, the material expenses have increased dramatically after covid but this has not had a negative impact on our money collections and the community is determined to get the new build completed.

The construction off the newbuild continued throughout the year, nearing its completion but at a slow pace.

On behalf of all Trusties

Mohammed Maqsood

Chair

15 April 2024

Jamiat Ahl-E-Hadith Oldham

Independent examiner's report to the trustees of Jamiat Ahl-E-Hadith Oldham

I report on the Financial Statements of the Charity for the year ended 30 April 2023 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1) (a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the section 44(1)(b) of the 2005 Act; and

- which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tanvir Alam BSc (Hons) CPFA

On behalf of ATS Accountants



5 July 2023

Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year funds £
	2023	2023	2023	2023	2022
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	129,633	-	-	129,633	141,825
Fees/Charitable Activities	1,065			1,065	1,720
Other operating income	-	-	-	-	19,693
Total	130,698	-	-	130,698	140,045
Resources expended (Note 4)					
Expenditure on:					
Charitable activities	60,351	-	-	60,351	50,899
Governance costs (Note 5)	1,200	-	-	1,200	1,250
Total	61,551	-	-	61,551	52,149
Net income/(expenditure) before investment gains/(losses)	69,147	-	-		87,896
Net income/(expenditure) Other recognised gains/(losses):	69,147	-	-		87,896
Net movement in funds	69,147	-	-		87,896
Reconciliation of funds:					
Total funds brought forward	1,658,670	-	-		1,570,774
Total funds carried forward	1,727,817	-	-		1,658,670

Balance Sheet

	Notes	Unrestricted funds £ 2023	Restricted funds £ 2023	Endowment funds £ 2023	Total this year £ 2023	Total last year £ 2022
Fixed assets						
Tangible assets	8	1,625,163	-	-	1,625,163	1,599,542
Total fixed assets		1,625,163	-	-	1,625,163	1,599,542
Current assets						
Cash at bank and in hand	10	111,957	-	-	111,957	69,251
Total current assets		111,957	-	-	111,957	69,251
Creditors: amounts falling due within one year	9	9,304	-	-	9,304	10,123
Net current assets/(liabilities)		102,653	-	-	102,653	59,128
Total assets less current liabilities		1,727,816	-	-	1,727,816	1,658,670
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets or liabilities		1,727,816	-	-	1,727,816	1,658,670
Funds of the Charity						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds		1,727,816	-	-	1,727,816	1,658,670
Revaluation reserve		-	-	-	-	-
Total funds		1,727,816	-	-	1,727,816	1,658,670

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval (DD/MM/YYYY)
		Mohammed Iqbal Bhatti	23/04/2024
		Mohammed Samraz	23/04/2024

Notes to the Accounts

Note 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and
- with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 2 Accounting policies

2.1 INCOME

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Tax reclaims on donations and gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Financial statements for the year ended 30 April 2023

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Deferred income

No material item of deferred income has been included in the accounts.

Financial statements for the year ended 30 April 2023

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least
They are valued at cost

Debtors The depreciation rates and methods used are disclosed in note 9.2.
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3

Analysis of income

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year
		2023	2023	2023	2023	2022
Analysis		£	£	£	£	£
Donations and legacies:	Donations and gifts	129,633	-	-	129,633	126,716
	Fees/Charitable Activities	1,065			1,065	4,537
	Other income	-	-	-	-	8,792
	Total	130,698	-	-	130,698	140,045

Note 4 Analysis of expenditure

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year
		2023	2023	2023	2023	2022
Analysis		£	£	£	£	£
Expenditure on charitable activities	Charitable activities	60,351	-	-	60,351	50,899
	Governance costs	1,200	-	-	1,200	1,250
	Administrative expenses	-	-	-	-	
	Total expenditure on charitable activities	61,551	-	-	61,551	52,149
Other		-	-	-	-	
TOTAL EXPENDITURE		61,551	-	-	61,551	52,149

Note 5 Support costs

Support cost	Raising funds	Expenditure incurred in running the charity	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£		
Governance costs	-	1,200	-	-	1,200	Direct
Total	-	1,200	-	-	1,200	

Note 6 Details of certain items of expenditure

Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	200	200
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	1,000	1,050
Fees for examination of the accounts		

Note 7 Paid employees

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	18,935	18,533
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	18,935	18,533

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other	-	-
Total	2	2

Note 8 Tangible fixed assets

8.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total last year
	£	£	£	£	£
At the beginning of the year	1,599,542	-	-	-	1,555,518
Additions	25,621	-	-	-	44,024
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,625,163	-	-	-	1,599,542

8.2 Depreciation and impairments

**Basis	Straight Line	N/A	N/A	Straight Line	N/A
** Rate	None *				
	* Not depreciated as building is still being built.				

8.3 Net book value

Net book value at the beginning of the year	1,599,542	-	-	-	1,555,518
Net book value at the end of the year	1,625,163	-	-	-	1,599,542

8.4 Impairment

No impairments in the year (2022: £nil)

Note 9 Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year	Amounts falling due after more than one year
	This year £	Last year £
Trade creditors	9,304	10,123
Total	9,304	10,123

Note 10 Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	111,957	69,251
Total	111,957	69,251

Note 11 Transactions with trustees and related parties

11.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

11.2 Trustees' expenses

The charity paid trustees no expenses for fulfilling their duties.

Note 12 Audit exemption per Companies House Act

For the year ending 30 April 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

JAMIAT AHL-E-HADITH OLDHAM

England & Wales - Charity number 1143183

Accounts

Jamiat Ahl-E-Hadith Oldham

Jamiat Ahl-E-Hadith Oldham

Registered Charity

Financial statements for the year ended 30 April 2022

Charity number 1143183

Jamiat Ahl-E-Hadith Oldham

Charity Number: 1143183

Company Number: N/A

Principal Address: Ross Street Masjid
11 Ross Street
Oldham
Lancashire
OL8 1UA

Directors and Trustees: Mr Mohammed Maqsood (Chair)
Mohammed Iqbal Bhatti (Secretary)
Mohammed Samraz (Treasurer)

Governing Document: Trust Deed

Bankers: HSBC UK

Accountant and Independent Examiners: ATS Accountants
8 Rochdale Road
Royton
Oldham
OL2 6QJ

Jamiat Ahl-E-Hadith Oldham

Jamiat Ahl-E-Hadith Oldham

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Jamiat Ahl-E-Hadith Oldham

Jamiat Ahl-E-Hadith Oldham

Report of the Directors and Trustees for the year ended 30 April 2022

Summary of the objects of the charity set out In Its governing document:

To engage with the borough of Oldham to advance the Islamic understandings and its principals, through religious prayers, religious festival celebrations, lectures and producing and distributing Islamic literature for the enlighten others to benefit from.

Activities & Schedule

The main activities that the mosque provides are as follows:

- 5 daily congregational prayers (including Jumma (Friday) prayer).
- Madrassa classes for both boys and girls, held Monday to Friday. The syllabus includes recitation of the holy Qur'an, Hifz (memorization) Classes, Learning of Hadith (prophetic traditions), Islamic manners and etiquette.
- The sisters have 3 classes a week learning to recite the Holy Qur'an with Tajweed (correct Pronunciation) and translation of the text, with tafseer (commentaries).
- The Imam also presents and discusses hadith (prophetic traditions) following every Maghrib prayer (early evening prayer) both in English and Urdu.
- Funerals/ Burials – If and when required the mosque provides this service to the community.
- Nikkah (Matrimonial) - If and when required the mosque provides this service.
- Conferences – The mosque currently does 2 conferences a year – one in the spring organised by the brother and advertised nationally. This conference has an open invitation to all with facilities for the sisters. The second is organised by the sisters and advertised nationally, this is only available for females.
- The Mosque is also quite active within the community and regularly liaises with other organisations such as local authority, housing schemes, the Police, Local Schools and colleges, the local children's centre, the family support services arm of the Oldham community Heath services as well as inter- faith forum.

Summary of the main achievements of the charity during the year

This year, the Charity has gone back to fully utilising the mosque premises as most Covid-19 restrictions had been lifted by the government. We continued to strive forward, re-introducing activities as per the normal schedule before the pandemic.

The Madrassa classes were reintroduced back on site at the mosque after Government restrictions lifted, whilst also allowing children and parents who still felt vulnerable to remain online for the classes.

Whilst following local and national guidelines on closing/reopening the establishment to the community, the Charity followed the rules strictly to keep the community safe. Throughout the year services were still offered and continued operating one way or another via alternative means.

Jamiat Ahl-E-Hadith Oldham

The construction of the new build for the Charity also continued throughout the pandemic and this year, albeit still at a slow pace due to difficulties in fundraising and difficulty in access to workers and materials for the continuation of the project.

On behalf of all Trustees

Mr Mohammed Maqsood

Chair

15 February 2023

Jamiat Ahl-E-Hadith Oldham

Independent examiner's report to the trustees of Jamiat Ahl-E-Hadith Oldham

I report on the Financial Statements of the Charity for the year ended 30 April 2022 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1) (a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the section 44(1)(b) of the 2005 Act; and

- which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tanvir Alam BSc (Hons) CPFA

On behalf of ATS Accountants



5 July 2022

Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year funds £
	2022	2022	2022	2022	2021
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	126,716	-	-	126,716	141,825
Fees/Charitable Activities	4,537			4,537	1,720
Other operating income	8,792	-	-	8,792	19,693
Total	140,045	-	-	140,045	163,238
Resources expended (Note 4)					
Expenditure on:					
Charitable activities	50,899	-	-	50,899	44,602
Governance costs (Note 5)	1,250	-	-	1,250	1,600
Total	52,149	-	-	52,149	46,202
Net income/(expenditure) before investment gains/(losses)	87,896	-	-	87,896	117,036
Net income/(expenditure) Other recognised gains/(losses):	87,896	-	-	87,896	117,036
Net movement in funds	87,896	-	-	87,896	117,036
Reconciliation of funds:					
Total funds brought forward	1,570,774	-	-	1,570,774	1,453,738
Total funds carried forward	1,658,670	-	-	1,658,670	1,570,774

Balance Sheet

	Notes	Unrestricted funds £ 2022	Restricted funds £ 2022	Endowment funds £ 2022	Total this year £ 2022	Total last year £ 2021
Fixed assets						
Tangible assets	8	1,599,542	-	-	1,599,542	1,555,518
Total fixed assets		1,599,542	-	-	1,599,542	1,555,518
Current assets						
Cash at bank and in hand	10	69,251	-	-	69,251	41,262
Total current assets		69,251	-	-	69,251	41,262
Creditors: amounts falling due within one year	9	10,123	-	-	10,123	26,006
Net current assets/(liabilities)		59,128	-	-	59,128	15,256
Total assets less current liabilities		1,658,670	-	-	1,658,670	1,570,774
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets or liabilities		1,658,670	-	-	1,658,670	1,570,774
Funds of the Charity						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds		1,658,670	-	-	1,658,670	1,570,774
Revaluation reserve		-	-	-	-	-
Total funds		1,658,670	-	-	1,658,670	1,570,774

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval (DD/MM/YYYY)
		Mohammed Iqbal Bhatti	15/03/2023
		Mohammed Samraz	15/03/2023

Notes to the Accounts

Note 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and
- with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 2 Accounting policies

2.1 INCOME

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">• the charity becomes entitled to the resources;• it is more likely than not that the trustees will receive the resources; and• the monetary value can be measured with sufficient reliability.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Tax reclaims on donations and gifts	
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Financial statements for the year ended 30 April 2022

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Deferred income

No material item of deferred income has been included in the accounts.

Financial statements for the year ended 30 April 2022

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least
They are valued at cost

Debtors The depreciation rates and methods used are disclosed in note 9.2.
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3

Analysis of income

		Unrestricted funds 2022	Restricted funds 2022	Endowment funds 2022	Total funds 2022	Prior year 2021
Analysis		£	£	£	£	£
Donations and legacies:	Donations and gifts	126,716	-	-	126,716	141,825
	Fees/Charitable Activities	4,537			4,537	1,720
	Other income	8,792	-	-	8,792	19,693
	Total	140,045	-	-	140,045	163,238

Note 4 Analysis of expenditure

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year
		2022	2022	2022	2022	2021
Analysis		£	£	£	£	£
Expenditure on charitable activities	Charitable activities	50,899	-	-	50,899	44,602
	Governance costs	1,250	-	-	1,250	1,600
	Administrative expenses	-	-	-	-	-
	Total expenditure on charitable activities	52,149	-	-	52,149	46,202
Other			-	-		-
TOTAL EXPENDITURE		52,149	-	-	52,149	46,202

Note 5 Support costs

Support cost	Raising funds	Expenditure incurred in running the charity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance costs	-	1,250	-	-	1,250	Direct
Total	-	1,250	-	-	1,250	

Note 6 Details of certain items of expenditure

Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	200	200
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	1,050	1,400
Fees for examination of the accounts		

Note 7 Paid employees

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	18,533	24,535
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	18,533	24,535

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other	-	-
Total	2	2

Note 8 Tangible fixed assets

8.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	1,555,518	-	-	-	1,366,530
Additions	44,024	-	-	-	188,988
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,599,542	-	-	-	1,555,518

8.2 Depreciation and impairments

**Basis	Straight Line	N/A	N/A	Straight Line	N/A
** Rate	None *				
	* Not depreciated as building is still being built.				

8.3 Net book value

Net book value at the beginning of the year	1,555,518	-	-	-	1,366,530
Net book value at the end of the year	1,599,542	-	-	-	1,555,518

8.4 Impairment

No impairments in the year (2021: £nil)

Note 9 Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year	Amounts falling due after more than one year
	This year £	Last year £
Trade creditors	10,123	26,006
Total	10,123	26,006

Note 10 Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	69,251	41,262
Total	69,251	41,262

Note 11 Transactions with trustees and related parties

11.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

11.2 Trustees' expenses

The charity paid trustees no expenses for fulfilling their duties.

Note 12 Audit exemption per Companies House Act

For the year ending 30 April 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

JAMIAT AHL-E-HADITH OLDHAM

England & Wales - Charity number 1143183

Accounts

Jamiat Ahl-E-Hadith Oldham

Jamiat Ahl-E-Hadith Oldham

Registered Charity

Financial statements for the year ended 30 April 2021

Charity number 1143183

Jamiat Ahl-E-Hadith Oldham

Charity Number: 1143183

Company Number: N/A

Principal Address: Ross Street Masjid
11 Ross Street
Oldham
Lancashire
OL8 1UA

Directors and Trustees: Mr Mohammed Maqsood (Chair)
Mohammed Iqbal Bhatti (Secretary)
Mohammed Samraz (Treasurer)

Governing Document: Trust Deed

Bankers: HSBC UK

Accountant and Independent Examiners: ATS Accountants
8 Rochdale Road
Royton
Oldham
OL2 6QJ

Jamiat Ahl-E-Hadith Oldham

Jamiat Ahl-E-Hadith Oldham

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Jamiat Ahl-E-Hadith Oldham

Jamiat Ahl-E-Hadith Oldham

Report of the Directors and Trustees for the year ended 30 April 2021

Summary of the objects of the charity set out In Its governing document:

To engage with the borough of Oldham to advance the Islamic understandings and its principals, through religious prayers, religious festival celebrations, lectures and producing and distributing Islamic literature for the enlighten others to benefit from.

Activities & Schedule

The main activities that the mosque provides are as follows:

- 5 daily congregational prayers (including Jumma (Friday) prayer).
- Madrassa classes for both boys and girls, held Monday to Friday. The syllabus includes recitation of the holy Qur'an, Hifz (memorization) Classes, Learning of Hadith (prophetic traditions), Islamic manners and etiquette.
- The sisters have 2 classes a week learning to recite the Holy Qur'an with Tajweed (correct Pronunciation) and translation of the text, with Tafseer (commentaries).
- The Imam also presents and discusses hadith (prophetic traditions) following every Maghrib prayer (early evening prayer) both in English and Urdu.
- Funerals/ Burials – If and when required the mosque provides this service to the community.
- Nikkah (Matrimonial) - If and when required the mosque provides this service.
- Conferences – The mosque currently does 2 conferences a year – one in the spring organised by the brother and advertised nationally. This conference has an open invitation to all with facilities for the sisters. The second is organised by the sisters and advertised nationally, this is only available for females.
- The Mosque is also quite active within the community and regularly liaises with other organisations such as local authority, housing schemes, the Police, Local Schools and colleges, the local children's centre, the family support services arm of the Oldham community Heath services as well as inter- faith forum.

Summary of the main achievements of the charity during the year

This year followed last year's pattern, it was very challenging due to the outbreak of the Covid-19. The Charity had to face some testing times, we had to make decisions on how to operate the mosque to comply with government rules and to keep our community safe. We introduced changes to the way we operated.

The vulnerable and infected members of the community could still get Islamic preaching as well as updates on the Covid-19 virus information via live broadcast of the Jumma (Friday prayer) on Facebook.

The Madrassa classes were reintroduced back on site at the mosque after Government restrictions lifted, whilst also allowing children and parents who still felt vulnerable to remain online for the classes.

Jamiat Ahl-E-Hadith Oldham

Whilst following local and national guidelines on closing/reopening the establishment to the community, the Charity followed the rules strictly to keep the community safe. Throughout the year services were still offered and continued operating one way or another via alternative means.

The construction of the new build for the Charity continued throughout the pandemic, albeit at a slow process due to difficulties in fundraising and difficulty in access to workers and materials for the continuation of the project due to restrictions caused by the Pandemic.

On behalf of all Trustees

Mr Mohammed Maqsood

Chair

8 August 2022

Jamiat Ahl-E-Hadith Oldham

Independent examiner's report to the trustees of Jamiat Ahl-E-Hadith Oldham

I report on the Financial Statements of the Charity for the year ended 30 April 2021 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1) (a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the section 44(1)(b) of the 2005 Act; and

- which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tanvir Alam BSc (Hons) CPFA

On behalf of ATS Accountants



5 July 2022

Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year funds £
	2021	2021	2021	2021	2020
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	141,825	-	-	141,825	149,483
Fees/Charitable Activities	1,720			1,720	735
Other operating income	19,693	-	-	19,693	250
Total	163,238	-	-	176,864	150,468
Resources expended (Note 4)					
Expenditure on:					
Charitable activities	44,602	-	-	44,602	45,237
Governance costs (Note 5)	1,600	-	-	1,600	1,400
Total	46,202	-	-	46,202	46,637
Net income/(expenditure) before investment gains/(losses)	117,036	-	-	117,036	103,831
Net income/(expenditure) Other recognised gains/(losses):	117,036	-	-	117,036	103,831
Net movement in funds	117,036	-	-	117,036	103,831
Reconciliation of funds:					
Total funds brought forward	1,453,738	-	-	1,453,738	1,349,907
Total funds carried forward	1,570,774	-	-	1,570,774	1,453,738

Balance Sheet

	Notes	Unrestricted funds £ 2021	Restricted funds £ 2021	Endowment funds £ 2021	Total this year £ 2021	Total last year £ 2020
Fixed assets						
Tangible assets	8	1,555,518	-	-	1,555,518	1,366,530
Total fixed assets		1,555,518	-	-	1,555,518	1,366,530
Current assets						
Cash at bank and in hand	10	41,262	-	-	41,262	110,213
Total current assets		41,262	-	-	41,262	110,213
Creditors: amounts falling due within one year	9	26,006	-	-	26,006	23,005
Net current assets/(liabilities)		15,256	-	-	15,256	87,208
Total assets less current liabilities		1,570,774	-	-	1,570,774	1,453,738
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets or liabilities		1,570,774	-	-	1,570,774	1,453,738
Funds of the Charity						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds		1,570,774	-	-	1,570,774	1,453,738
Revaluation reserve		-	-	-	-	-
Total funds		1,570,774	-	-	1,570,774	1,453,738

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval (DD/MM/YYYY)
		Mohammed Iqbal Bhatti	08/08/2022
		Mohammed Samraz	08/08/2022

Notes to the Accounts

Note 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and
- with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 2 Accounting policies

2.1 INCOME

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">• the charity becomes entitled to the resources;• it is more likely than not that the trustees will receive the resources; and• the monetary value can be measured with sufficient reliability.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP). In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Tax reclaims on donations and gifts	
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Financial statements for the year ended 30 April 2021

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Deferred income

No material item of deferred income has been included in the accounts.

Financial statements for the year ended 30 April 2021

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least
They are valued at cost

Debtors The depreciation rates and methods used are disclosed in note 9.2.
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3

Analysis of income

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year
		2021	2021	2021	2021	2020
Analysis		£	£	£	£	£
Donations and legacies:	Donations and gifts	141,825	-	-	141,825	149,483
	Fees/Charitable Activities	1,720			1,720	735
	Other income	19,693	-	-	19,693	250
	Total	163,238	-	-	163,238	150,468

Note 4 Analysis of expenditure

Analysis	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year
	2021 £	2021 £	2021 £	2021 £	2020 £
Expenditure on charitable activities					
Charitable activities	44,602	-	-	44,602	45,237
Governance costs	1,600	-	-	1,600	1,400
Administrative expenses	-	-	-	-	-
Total expenditure on charitable activities	46,202	-	-	46,202	46,637
Other					
		-	-		-
TOTAL EXPENDITURE	46,202	-	-	46,202	46,637

Note 5 Support costs

Support cost	Raising funds	Expenditure incurred in running the charity	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance costs	-	1,600	-	-	1,600	Direct
Total	-	1,600	-	-	1,600	

Note 6 Details of certain items of expenditure

Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	200	200
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	1,400	1,200
Fees for examination of the accounts		

Note 7 Paid employees

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	24,535	24,292
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	24,535	24,292

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other	-	-
Total	2	2

Note 8 Tangible fixed assets

8.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	1,366,530	-	-	-	1,249,146
Additions	188,988	-	-	-	117,384
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,555,518	-	-	-	1,366,530

8.2 Depreciation and impairments

**Basis	Straight Line	N/A	N/A	Straight Line	N/A
** Rate	None *				
	* Not depreciated as building is still being built.				

8.3 Net book value

Net book value at the beginning of the year	1,366,530	-	-	-	1,249,146
Net book value at the end of the year	1,555,518	-	-	-	1,366,530

8.4 Impairment

No impairments in the year (2020: £nil)

Note 9 Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year	Amounts falling due after more than one year
	This year £	Last year £
Trade creditors	26,006	23,005
Total	26,006	23,005

Note 10 Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	41,262	110,213
Total	41,262	110,213

Note 11 Transactions with trustees and related parties

11.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

11.2 Trustees' expenses

The charity paid trustees no expenses for fulfilling their duties.

Note 12 Audit exemption per Companies House Act

For the year ending 30 April 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.