

Jamiat Ahl-E-Hadith Oldham

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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

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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.

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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

		Unrestricted funds £	Restricted funds £	Endowment funds £	Total this year £	Total last year £
	Notes	2021	2021	2021	2021	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	<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 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 2021	Restricted funds 2021	Endowment funds 2021	Total funds 2021	Prior year 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

		Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year
		2021 £	2021 £	2021 £	2021 £	2020 £
Analysis						
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.