

**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**

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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
<b>Incoming resources (Note 3)</b>					
<b>Income and endowments from:</b>					
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
<b>Total</b>	<b>140,045</b>	<b>-</b>	<b>-</b>	<b>140,045</b>	<b>163,238</b>
<b>Resources expended (Note 4)</b>					
<b>Expenditure on:</b>					
Charitable activities	50,899	-	-	50,899	44,602
Governance costs (Note 5)	1,250	-	-	1,250	1,600
<b>Total</b>	<b>52,149</b>	<b>-</b>	<b>-</b>	<b>52,149</b>	<b>46,202</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>87,896</b>	<b>-</b>	<b>-</b>	<b>87,896</b>	<b>117,036</b>
<b>Net income/(expenditure) Other recognised gains/(losses):</b>	<b>87,896</b>	<b>-</b>	<b>-</b>	<b>87,896</b>	<b>117,036</b>
<b>Net movement in funds</b>	<b>87,896</b>	<b>-</b>	<b>-</b>	<b>87,896</b>	<b>117,036</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>	<b>1,570,774</b>	<b>-</b>	<b>-</b>	<b>1,570,774</b>	<b>1,453,738</b>
<b>Total funds carried forward</b>	<b>1,658,670</b>	<b>-</b>	<b>-</b>	<b>1,658,670</b>	<b>1,570,774</b>

## Balance Sheet

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

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

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"><li>• the charity becomes entitled to the resources;</li><li>• it is more likely than not that the trustees will receive the resources; and</li><li>• the monetary value can be measured with sufficient reliability.</li></ul>
<b>Grants and donations</b>	<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>
<b>Tax reclaims on donations and gifts</b>	
<b>Donated goods</b>	<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 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
		£	£	£	£	£
<b>Donations and legacies:</b>	<b>Analysis</b>					
	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
<b>Total</b>		<b>140,045</b>	<b>-</b>	<b>-</b>	<b>140,045</b>	<b>163,238</b>

**Note 4 Analysis of expenditure**

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

**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
<b>Total</b>	<b>-</b>	<b>1,250</b>	<b>-</b>	<b>-</b>	<b>1,250</b>	

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

**Fees for examination of the accounts**

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

**Note 7 Paid employees**

**7.1 Staff Costs**

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

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**

**The parts of the charity in which the employees work**

	<b>This year Number</b>	<b>Last year Number</b>
<b>Fundraising</b>	-	-
<b>Charitable Activities</b>	2	2
<b>Governance</b>	-	-
<b>Other</b>	-	-
<b>Total</b>	<b>2</b>	<b>2</b>

## 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	<b>1,599,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,555,518</b>

### 8.2 Depreciation and impairments

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

### 8.3 Net book value

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

### 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
<b>Total</b>	<b>10,123</b>	<b>26,006</b>

**Note 10 Cash at bank and in hand**

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

**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.