

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

ATS Accountants Ltd
Globe House
Globe Park, Moss Bridge Rd
Rochdale
OL16 5EB

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
		Unrestricted funds	Unrestricted funds
	Notes	£	£
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

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

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

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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
	<u>125,897</u>	<u>128,244</u>

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

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

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

		2024
	Activities undertaken directly	Support costs (see note 7)
	£	£
Charitable Activities	3,926	71,056
Governance	-	1,320
	<u>3,926</u>	<u>72,376</u>
		<u><u>76,302</u></u>

7. Support Costs

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

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

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>300</u>	<u>220</u>

9. Staff Costs

Staff costs were as follows:

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

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	<u>1,754,620</u>
Net Book Value	
As at 30 April 2025	<u>1,754,620</u>
As at 1 May 2024	<u>1,749,193</u>

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	-
	<u>7,199</u>	<u>10,979</u>

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	<u>1,779,758</u>	<u>125,897</u>	<u>(77,029)</u>	<u>1,828,626</u>

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
	<u>125,897</u>	<u>128,244</u>
	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)
	<u>(75,529)</u>	<u>(74,982)</u>
Governance		
Accountancy fees	(1,200)	(1,100)
Independent examiner's fees	(300)	(220)
	<u>(1,500)</u>	<u>(1,320)</u>
	<u>(77,029)</u>	<u>(76,302)</u>
NET INCOME	<u><u>48,868</u></u>	<u><u>51,942</u></u>