

# SHAHJALAL MOSQUE AND ISLAMIC CENTRE

England & Wales · Charity number 1189107

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-04-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 35-37 Stuart Street  
Oldham  
OL8 1SD

**Phone** 07976833113

**Email** [shammiah@hotmail.com](mailto:shammiah@hotmail.com)

## Activities

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**Objects:** "THE OBJECTS ARE FOR THE PUBLIC BENEFIT:TO ADVANCE THE SUFI, BARELVI AND FULTOLI DENOMINATIONS OF ISLAM, IN PARTICULAR WITH REFERENCE TO THE TENENTS OF SHARIAH, THE ISLAMIC LAWS AS EXPOUNDED BY THE HANAFI SUNNI JURISTIC SCHOOLS OF THOUGHT, MORE COMMONLY REFERRED TO AS THE AHLE- SUNNAH-WAL-JAMA'AH, IN PARTICULAR BUT NOT EXCLUSIVELY BY:A) THE PROVISION OF A MOSQUE IN OLDHAMB) ADHERENCE TO THE HANAFI MADHAB IN ISLAMIC JURISPRUDENCEC) THE PRACTICE AND PROMOTION OF CONGREGATIONAL I'BADA'H INCLUDING NAMAZ, ZIKR, TASBIH, RECITATION OF QURAN, PIOUS ACTIVITIES AND REMEMBRANCE OF HOLY DAYS AND NIGHTS IN THE ISLAMIC CALENDAR.D) THE PROVISION OF ISLAMIC EDUCATION ACCORDING TO THE TEACHINGS OF AHLE SUNNAH WA'L JAMAAT AND SPECIFICALLY THE TEACHINGS ACCORDING TO THE SUFI, BARELVI AND FULTOLI DENOMINATIONS.E) THE PROVISION OF ISLAMIC CONFERENCES AND SEMINARS.F) THE PERFORMANCE OF 20 RAKAT TARAWEEH SALAH DURING THE HOLY MONTH OF RAMADANG) THE PERFORMANCE OF DU'A AFTER EVERY FARD SALA'H AND JANAZA SALA'H.H) THE PRACTICE AND PROMOTION WITH DUE REVERENCE OF THE CELEBRATIONS AND REMEMBRANCE OF HOLY OCCASIONS SUCH AS LAILATUL ME'RAJ, LAILATUL BARAT, LAILATUL QADR, YAUME-E-ASHURA, EID-E-MILADUNNABI, URS MUBARAK OF GREAT AULIYAS SUCH AS GHAUS UL AZAM AND COMMEMORATION OF BADR SHUHADA AND PERFORMANCE OF MILAAD SHAREEF WITH QIYAM INSIDE THE MOSQUE.

**Activities:** Place of Worship - Mosque , religious seminars and other activities.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

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- Throughout England

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-09-04	£123,770	£84,820	-	-
2024-09-04	£131,138	£77,247	-	-
2023-09-04	£63,567	£60,080	-	-
2022-09-04	£66,297	£56,755	-	-
2021-09-04	£101,042	£64,198	-	-

## Trustees

Name	Role	Appointed
<b>SHAMIM MIAH</b>	Chair	2019-09-29
Abdul Aziz		2019-09-29
BOSHIR ALI		2019-09-29
Emdadur Rahman		2019-09-29
Fazlu Miah		2019-09-29
Foyisal Choudhury		2019-09-29
ISMAIL HUSSAIN		2019-09-29
Mohammed Delwar Hussain		2019-09-29
Mohammed Habibur Rahman		2021-12-04
Moklis Miah		2019-09-29
Skeikh Mohammed Rayhan		2019-09-29
Syed Maruf Ali		2019-09-29
Syed Mostak Miah		2021-08-21

**SHAHJALAL MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 1189107

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# Accounts

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IN THE NAME OF ALLAH, THE MOST BENEFICENT, THE MOST MERCIFUL



33-37 Stuart Street, Oldham, OL8 1SD

Charity Number: 1189107

# **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENT**

for the Year Ended 4 September 2025

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## Message from the Chair

It is my pleasure to present the annual report for Shahjalal Mosque and Islamic Centre for the period 05 September 2024 to 04 September 2025. This report reflects our services, activities, and key developments over the past year, as well as our continued commitment to serving the community.

Alhamdulillah, the support, generosity, and unity of our congregation have once again enabled the Mosque to remain a vibrant centre for worship, learning, and community cohesion. Attendance during Jummah and Ramadan continued to remain strong, with significant engagement from women, young people, and families.

During Ramadan, we were delighted to host a highly successful community Iftar, which brought together over 400 local residents, including women and children. This was one of our most well-attended community events to date and demonstrated the strength of community spirit in our local area.

The Management Committee has continued to work diligently to deliver services efficiently and transparently, strengthening our governance and enhancing the overall experience for worshippers and visitors.

Work is also underway to develop a formal syllabus for the children's Moktab classes, aimed at strengthening the quality and consistency of teaching. This will help ensure that pupils receive a structured and well-rounded Islamic education, while also giving more parents greater confidence in sending their children to the Mosque to learn and develop their understanding of Islam.

I am also pleased to report that conveyancing for the purchase of the neighbouring property at 33 Stuart Street is now at an advanced stage. We anticipate completion in November 2025, insha'Allah. This acquisition will mark a major milestone in the Mosque's long-term development, enabling us to create dedicated facilities for women, including their own entrance and washrooms, as well as expanded space to support our growing congregation.

As always, I extend my heartfelt gratitude to my fellow Trustees, the Management Committee, staff, volunteers, and the broader community for their unwavering dedication and support. May Allah SWT reward everyone abundantly for their efforts and contributions.



**Shamim Miah**  
Chair – Board of Trustees

## Reference and Administrative Details

<b>Name:</b>	Shahjalal Mosque and Islamic Centre
<b>Charity Registration Number:</b>	1189107
<b>Date of Registration:</b>	17 April 2020
<b>Principal Address:</b>	33-37 Stuart St, Oldham, Lancashire OL8 1SD

### Organisation

A thirteen-member Board of Trustees holds overall responsibility and accountability for Shahjalal Mosque. The Board is responsible for setting the strategic direction and establishing the general policies that guide the operation, management, and development of the Mosque. All Trustees share equal responsibility in fulfilling these duties, and the roles of Chair, Secretary, and Treasurer exist solely for administrative and coordination purposes. The day-to-day management of the Mosque is delegated to a Sub-Committee known as the 'Management Committee'. The names of the Trustees are:

- 1) **Shamim Miah (Chair)**
- 2) **Delwar Hussain (Secretary)**
- 3) **Moklis Miah (Treasurer)**
- 4) Syed Maruf Ali
- 5) Sheikh Mohammed Rayhan
- 6) Emdadur Rahman
- 7) Abdul Aziz
- 8) Ismail Hussain
- 9) Foysof Choudhury
- 10) Mohammed Habibur Rahman
- 11) Syed Mostak Miah
- 12) Fazlu Miah
- 13) Boshir Ali

### Status and Administration

Shahjalal Mosque and Islamic Centre is governed by a Constitution adopted by resolution dated 21<sup>st</sup> June 1998 (as revised and ratified by full membership at AGM on 4<sup>th</sup> June 2016 and 29<sup>th</sup> September 2019) and being registered with the Charities Commission, is required to comply with the Charities Act. Its principal address is 33-37 Stuart St, Oldham, Lancashire OL8 1SD.

## Main Agents & Advisors

Bank: Virgin Money, 47 Market Place, Oldham  
OL1 3AB.

Independent Examiner: Riaz Ahmad & Co, Chartered Certified Accountants  
Lord House, 51 Lord St, Manchester M3 1HE.

## Statement of Trustee Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Mosque will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 24 May 2026 and signed on its behalf by:



**Shamim Miah**  
**Chair - Board of Trustee**

## Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the period ended 4 September 2025.

### Objectives:

To advance the Sufi, Barelvi and Fultoli denominations of Islam, in particular with reference to the tenets of Shariah, the Islamic laws as expounded by the Hanafi Sunni juristic schools of thought, more commonly referred to as the Ahle- Sunnah-wal-Jama'ah, in particular but not exclusively by:

- a) The provision of a Mosque in Oldham
- b) Adherence to the Hanafi Madhab in Islamic Jurisprudence
- c) The practice and promotion of congregational I'bada'h including Namaz, Zikr, Tasbih, recitation of Quran, pious activities and remembrance of holy days and nights in the Islamic calendar.
- d) The provision of Islamic Education according to the teachings of Ahle Sunnah Wa'l Jamaat and specifically the teachings according to the Sufi, Barelvi and Fultoli denominations.
- e) The provision of Islamic conferences and seminars.
- f) The performance of 20 Rakat Taraweeh Salah during the holy month of Ramadan
- g) The performance of Du'a after every fard Sala'h and Janaza Sala'h.
- h) The practice and promotion with due reverence of the celebrations and remembrance of holy occasions such as Lailatul Me'raj, Lailatul Barat, Lailatul Qadr, Yaume-e-Ashura, Eid-e-Miladunnabi, Urs Mubarak of great Auliyas such as Ghaus ul Azam and commemoration of Badr Shuhada and performance of Milaad Shareef with Qiyam inside the Mosque.

### Activities undertaken to further public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Mosque carried out a wide range of activities and services in pursuance of its charitable aims and objectives. The Trustees believes that the activities listed below provides public benefit to both the congregation and the wider community in Oldham.

### **PRAYERS**

The Mosque is open every day for the five daily salah as well as Friday Jummah prayers when over 500 people are in attendance.

### **ISLAMIC SEMINARS/CONFERENCES**

A number of Islamic programmes and seminars were held throughout the year commemorating holy occasions such as Miladun-nabi (SAW), Shabe Barat, Isal-e-Swab, Shabe Qard etc. Guest speakers and local nasheed artists provided indelible experiences to a large number of people who attended these events.

### **FACILITIES FOR WOMEN**

A section of the upper floor continues to provide prayer facilities for women with live streaming on large TV screens.

### **CHILDREN ISLAMIC CLASSES**

Over 50 children aged between 7-15 are enrolled for primary Islamic education

### **MONTHLY SEMINAR**

Islamic lectures conducted by the Imams on Islamic Knowledge, Quran, Hadith & Zikr. This seminar is open to all and concluded with prayers and then food provided to the attendees. Attendance at these seminars varies between 30 – 50 people.

### **RAMADAN & EID**

The Mosque provided Iftar meals during Ramadan 2025 for those attending the Mosque in the evening and who wished to break their fasts together. Eid prayers were conducted in two separate services to accommodate over 900 people to perform their Eid prayers.

Over 10,000 small water bottles were provided for congregation during Ramadan. Costs of the water bottles were donated by members of the congregation.

A Community Iftar gathering was organised during Ramadan and was attended by over 400 men, women and children.

### **CHARITY COLLECTION**

Almost every week on Friday after Jummah Salah, public collection is made to help various good causes such as building of Mosques, educational establishments and helping the poor and destitute in other countries such as Bangladesh, Africa and the Middle East.

### **FUNERALS**

One funeral was conducted during the period of this report. Pastoral care and support were provided to the family of the bereaved together with assistance in the arrangement of the funeral and burial.

### **NIKAH**

Five Nikah ceremonies were conducted by the Imams during this reporting period. This is a new service providing a welcoming and professional Nikah service for our community.

## **Structure, Governance and Management**

### **Financial instruments**

#### **Objectives and policies**

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### **Cash flow risk**

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### **Credit risk**

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### **Liquidity risk**

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 24 May 2026 and signed on its behalf by:



**Shamim Miah**  
**Chair - Board of Trustees**

## Shahjalal Mosque & Islamic Centre

### Independent Examiner's Report to the trustees of Shahjalal Mosque & Islamic Centre

I report to the trustees on my examination of the accounts of Shahjalal Mosque & Islamic Centre for the year ended 4 September 2025.

#### Responsibilities and basis of report

As the charity trustees of Shahjalal Mosque & Islamic Centre you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

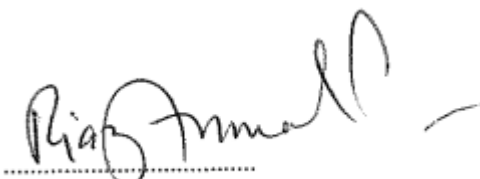
I report in respect of my examination of the Shahjalal Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### 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 Shahjalal Mosque & Islamic Centre 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 accounting requirements concerning the form and content 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.



Riaz Ahmad (FCCA)

Riaz Ahmad & Co Limited  
Chartered Certified Accountants  
Lord House  
51 Lord Street  
Manchester  
M3 1HE

24 May 2026

**Shahjalal Mosque & Islamic Centre**

**Statement of Financial Activities for the Year Ended 4 September 2025**

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Donations and legacies		123,770	123,770
Total income		123,770	123,770
<b>Expenditure on:</b>			
Raising funds		(84,820)	(84,820)
Total expenditure		(84,820)	(84,820)
Net income		38,950	38,950
Net movement in funds		38,950	38,950
<b>Reconciliation of funds</b>			
Total funds brought forward		170,109	170,109
Total funds carried forward	12	209,059	209,059
	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies		131,138	131,138
Total income		131,138	131,138
<b>Expenditure on:</b>			
Raising funds		(77,247)	(77,247)
Total expenditure		(77,247)	(77,247)
Net income		53,891	53,891
Net movement in funds		53,891	53,891
<b>Reconciliation of funds</b>			
Total funds brought forward		116,218	116,218
Total funds carried forward	12	170,109	170,109

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 12.

## Shahjalal Mosque & Islamic Centre

(Registration number: 1189107)

### Balance Sheet as at 4 September 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	8	52,000	52,000
<b>Current assets</b>			
Cash at bank and in hand	9	158,192	121,575
<b>Creditors: Amounts falling due within one year</b>	10	(1,133)	(3,466)
<b>Net current assets</b>		157,059	118,109
<b>Net assets</b>		209,059	170,109
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		209,059	170,109
<b>Total funds</b>	12	209,059	170,109

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 24 May 2026 and signed on their behalf by:



Shamim Miah  
Chair – Board of Trustee

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## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2025

<b>1</b>	<b>Accounting policies</b>
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#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Shahjalal Mosque & Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Support costs**

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

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2025 (continued)

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2025 (continued)

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2025 (continued)

#### *Debt instruments*

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### *Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2025 (continued)

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

<b>2</b>	<b>Income from donations and legacies</b>		
		<b>Unrestricted funds</b>	<b>Total</b>
		<b>General £</b>	<b>funds £</b>
	Donations and legacies;		
	Donations from individuals	123,770	123,770
	<b>Total for 2025</b>	123,770	123,770
	<b>Total for 2024</b>	131,138	131,138
<b>3</b>	<b>Expenditure on raising funds</b>		
<b>a</b>	<b>Costs of trading activities</b>		
<b>)</b>		<b>Unrestricted funds</b>	<b>Total</b>
		<b>General £</b>	<b>funds £</b>
	Costs of goods sold	14,693	14,693
	<b>Total for 2025</b>	14,693	14,693
	<b>Total for 2024</b>	10,744	10,744

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2025 (continued)

<b>b</b>		<b>Investment management costs</b>	
)			
		<b>Unrestricted funds</b>	<b>Total</b>
	<b>Note</b>	<b>General £</b>	<b>funds £</b>
		17,850	17,850
		17,850	17,850
		14,389	14,389
			<b>Total costs £</b>
<b>4</b>	<b>Net incoming/outgoing resources</b>		

Net incoming resources for the year include:

			<b>2025 £</b>
<b>5</b>	<b>Trustees remuneration and expenses</b>		
<b>6</b>	<b>Staff costs</b>		

The aggregate payroll costs were as follows:

	<b>2025 £</b>	<b>2024 £</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	52,277	52,114

No employee received emoluments of more than £60,000 during the year

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2025 (continued)

<b>7</b>	<b>Taxation</b>
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The charity is a registered charity and is therefore exempt from taxation.

<b>8</b>	<b>Tangible fixed assets</b>		
		<b>Land and buildings £</b>	<b>Total £</b>
	<b>Cost</b>		
	At 5 September 2024	52,000	52,000
	At 4 September 2025	52,000	52,000
	<b>Depreciation</b>		
	At 4 September 2025	-	-
	<b>Net book value</b>		
	At 4 September 2025	52,000	52,000
	At 4 September 2024	52,000	52,000

<b>9</b>	<b>Cash and cash equivalents</b>		
		<b>2025 £</b>	<b>2024 £</b>
	Cash on hand	770	1,607
	Cash at bank	157,422	119,968
		158,192	121,575

<b>10</b>	<b>Creditors: amounts falling due within one year</b>		
		<b>2025 £</b>	<b>2024 £</b>
	Other taxation and social security	735	3,067
	Other creditors	398	399
		1,133	3,466

<b>11</b>	<b>Pension and other schemes</b>
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#### **Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2024 - £Nil).

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2025 (continued)

<b>1</b>	<b>Funds</b>				
<b>2</b>		<b>Balance at 5 September 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 4 September 2025 £</b>
<b>Unrestricted funds</b>					
General		170,109	123,770	(84,820)	209,059
		<b>Balance at 5 September 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 4 September 2024 £</b>
<b>Unrestricted funds</b>					
General		116,218	131,138	(77,247)	170,109
<b>1</b>	<b>Analysis of net assets between funds</b>				
<b>3</b>			<b>Unrestricted funds</b>	<b>Total funds at 4 September</b>	
			<b>General £</b>	<b>2025 £</b>	
	Tangible fixed assets		52,000	52,000	
	Current assets		158,192	158,192	
	Current liabilities		(1,133)	(1,133)	
	Total net assets		209,059	209,059	
			<b>Unrestricted funds</b>	<b>Total funds at 4 September</b>	
			<b>General £</b>	<b>2024 £</b>	
	Tangible fixed assets		52,000	52,000	
	Current assets		121,575	121,575	
	Current liabilities		(3,466)	(3,466)	
	Total net assets		170,109	170,109	
<b>1</b>	<b>Analysis of net funds</b>				
<b>4</b>			<b>At 5 September 2024 £</b>	<b>At 4 September 2025 £</b>	
	Cash at bank and in hand		121,575	121,575	
	Net debt		121,575	121,575	

**Shahjalal Mosque & Islamic Centre**

**Notes to the Financial Statements for the Year Ended 4 September 2025 (continued)**

	<b>At 5 September 2023 £</b>	<b>At 4 September 2024 £</b>
Cash at bank and in hand	64,997	64,997
Net debt	64,997	64,997
<b>1</b>	<b>Related party transactions</b>	
<b>5</b>		

## Shahjalal Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Year Ended 4 September 2025

	<b>Total Unrestrict ed Funds 2025 £</b>	<b>Total Unrestrict ed Funds 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	123,770	131,138
Total income	123,770	131,138
<b>Expenditure on:</b>		
Raising funds	(84,820)	(77,247)
Total expenditure	(84,820)	(77,247)
Net income	38,950	53,891
Net movement in funds	38,950	53,891
<b>Reconciliation of funds</b>		
Total funds brought forward	170,109	116,218
Total funds carried forward	209,059	170,109

## Shahjalal Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 4 September 2025

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	123,770	131,138
Total income	123,770	131,138
<b>Expenditure on:</b>		
Raising funds (analysed below)	(84,820)	(77,247)
Total expenditure	(84,820)	(77,247)
Net income	38,950	53,891
Net movement in funds	38,950	53,891
<b>Reconciliation of funds</b>		
Total funds brought forward	170,109	116,218
Total funds carried forward	209,059	170,109

## Shahjalal Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 4 September 2025 (continued)

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<i><b>Donations and legacies</b></i>		
Appeals and donations	123,770	131,138
	123,770	131,138
<i><b>Raising funds</b></i>		
Direct costs	(14,693)	(10,744)
Wages and salaries	(52,277)	(52,114)
Light, heat and power	(9,928)	(7,590)
Insurance	(1,075)	(1,060)
Repairs and maintenance	(3,093)	(1,535)
Telephone and fax	(698)	(597)
Printing, postage and stationery	(578)	(917)
Trade subscriptions	(375)	(476)
Sundry expenses	(798)	(1,053)
Advertising	(800)	(800)
Credit card charges	(505)	(361)
	(84,820)	(77,247)

**SHAHJALAL MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 1189107

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# Accounts

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IN THE NAME OF ALLAH, THE MOST BENEFICENT, THE MOST MERCIFUL



33-37 Stuart Street, Oldham, OL8 1SD

Charity Number: 1189107

# **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENT**

for the Year Ended 4 September 2024

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## Message from the Chair

It is my pleasure to present the annual report for Shahjalal Mosque and Islamic Centre for the period 05 September 2023 to 04 September 2024. This report encapsulates our services and activities, alongside a detailed financial overview.

Alhamdulillah, we are profoundly grateful for the unwavering support and commitment of our community. Despite the myriad challenges of the post-pandemic period, our community united to ensure that Shahjalal Mosque remained a vibrant hub for religious, spiritual, and educational activities.

The number of worshippers at the Mosque, particularly for Jummah Prayers and during Ramadan, continued to grow. Approximately 500 people, including an increasing number of women, participated in Jummah prayers. Similar numbers attended daily Taraweh prayers during Ramadan, which were divided into two separate congregations—early evening and late Taraweh for those who finished work late. I am particularly pleased to report that the number of women attending Taraweh prayers reached a record high, with between 70 and 90 women attending each evening during Ramadan.

In December 2023, a new Management Committee was inaugurated during a General Meeting of members. I am pleased to report that the new Committee has been exemplary in ensuring the smooth and efficient operation of the Mosque

During the reporting period, the Management Committee introduced a cashless payment system for the Mosque, making it easier for worshippers to make donations via debit and credit cards, as well as mobile phones. Additionally, a new website was launched, providing details of the Mosque's services, up-to-date prayer times, news, and a knowledge corner.

I am also pleased to inform you that the Mosque successfully registered with the local authority as a recognised place for Marriage (Nikah). Several Nikahs have already taken place, with the bride and groom receiving a Nikah Certificate along with various printed leaflets outlining the rights and responsibilities of the husband and wife.

The most exciting news of the year is the successful in-principle agreement with Great Places Group to purchase the adjacent property at No. 33 Stuart St. This is tremendous news for the community, as the new property will be renovated to include a designated space for women with their own entrance and washrooms. During Ramadan, a fundraising evening was held, and an impressive £100,000 was pledged by the congregation.

Finally, I would like to extend my heartfelt thanks to my fellow Trustees, our superb Management Committee, staff, and volunteers for their selfless dedication to serving the congregation and the community. May Allah SWT accept their efforts and reward them abundantly in this life and the hereafter.



**Shamim Miah**  
**Chairman – Board of Trustees**

## Reference and Administrative Details

<b>Name:</b>	Shahjalal Mosque and Islamic Centre
<b>Charity Registration Number:</b>	1189107
<b>Date of Registration:</b>	17 April 2020
<b>Principal Address:</b>	33-37 Stuart St, Oldham, Lancashire OL8 1SD

### Organisation

Thirteen-member Board of Trustees has overall responsibility and accountability for Shahjalal Mosque. The Trustees determine the general policy and strategy for the operation of the Mosque. The day-to-day management of the Mosque is delegated to a Sub-Committee known as the 'Management Committee'. The names of the Trustees are:

- 1) **Shamim Miah (Chair)**
- 2) **Delwar Hussain (Secretary)**
- 3) **Moklis Miah (Treasurer)**
- 4) Syed Maruf Ali
- 5) Sheikh Mohammed Rayhan
- 6) Emdadur Rahman
- 7) Abdul Aziz
- 8) Ismail Hussain
- 9) Foyso Choudhury
- 10) Mohammed Habibur Rahman
- 11) Syed Mostak Miah
- 12) Fazlu Miah
- 13) Boshir Ali

### Status and Administration

Shahjalal Mosque and Islamic Centre is governed by a Constitution adopted by resolution dated 21<sup>st</sup> June 1998 (as revised and ratified by full membership at AGM on 4<sup>th</sup> June 2016 and 29<sup>th</sup> September 2019) and being registered with the Charities Commission, is required to comply with the Charities Act. Its principal address is 33-37 Stuart St, Oldham, Lancashire OL8 1SD.

## **Main Agents & Advisors**

**Bank:** Virgin Money, 47 Market Place, Oldham  
OL1 3AB.

**Independent Examiner:** Riaz Ahmad & Co, Chartered Certified Accountants  
Lord House, 51 Lord St, Manchester M3 1HE.

## Statement of Trustees Responsibilities

The Trustees are responsible for preparing the annual report and accounts in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the Mosque and of the incoming resources and application of resources of the Mosque for that year.

In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Mosque will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Mosque and to enable them to ensure that accounts comply with Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008 and the Mosque's governing document. They are also responsible for safeguarding the assets of the Mosque and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Mosque and financial information included in the Charity Commission website.

## Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the period ended 4 September 2024.

### Objectives:

To advance the Sufi, Barelvi and Fultoli denominations of Islam, in particular with reference to the tenets of Shariah, the Islamic laws as expounded by the Hanafi Sunni juristic schools of thought, more commonly referred to as the Ahle- Sunnah-wal-Jama'ah, in particular but not exclusively by:

- a) The provision of a Mosque in Oldham

- b) Adherence to the Hanafi Madhab in Islamic Jurisprudence
- c) The practice and promotion of congregational I'bada'h including Namaz, Zikr, Tasbih, recitation of Quran, pious activities and remembrance of holy days and nights in the Islamic calendar.
- d) The provision of Islamic Education according to the teachings of Ahle Sunnah Wa'l Jamaat and specifically the teachings according to the Sufi, Barelvi and Fultoli denominations.
- e) The provision of Islamic conferences and seminars.
- f) The performance of 20 Rakat Taraweeh Salah during the holy month of Ramadan
- g) The performance of Du'a after every fard Sala'h and Janaza Sala'h.
- h) The practice and promotion with due reverence of the celebrations and remembrance of holy occasions such as Lailatul Me'raj, Lailatul Barat, Lailatul Qadr, Yaume-e-Ashura, Eid-e-Miladunnabi, Urs Mubarak of great Auliyas such as Ghaus ul Azam and commemoration of Badr Shuhada and performance of Milaad Shareef with Qiyam inside the Mosque.

**Activities undertaken to further public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Mosque carried out a wide range of activities and services in pursuance of its charitable aims and objectives. The Trustees believes that the activities listed below provides public benefit to both the congregation and the wider community in Oldham.

<b>Prayers</b>	The Mosque is open every day for the five daily salah as well as Friday Jummah prayers when over 500 people are in attendance.
<b>Ramadan &amp; Eid</b>	<p>The Mosque provided Iftar meals during Ramadan 2024 for those attending the Mosque in the evening and who wished to break their fasts together. Eid prayers were conducted in two separate services to accommodate over 900 people to perform their Eid prayers.</p> <p>Over 10,000 small water bottles were provided for congregation during Ramadan. Costs of the water bottles were donated by members of the congregation.</p>

	A Community Iftar gathering was organised during Ramadan and was attended by over 400 men, women and children.
<b>Islamic Seminar &amp; Conferences</b>	A number of Islamic programmes and seminars were held throughout the year commemorating holy occasions such as Miladun-nabi (SAW), Shabe Barat, Isal-e-Swab, Shabe Qard etc. Guest speakers and local nasheed artists provided indelible experiences to a large number of people who attended these events.
<b>Throughout Facilities of Women</b>	A section of the upper floor continues to provide prayer facilities for women with live streaming on large TV screens.
<b>Children Islamic Classes</b>	Over 40 children aged between 7-15 are enrolled for primary Islamic education.
<b>Monthly Seminar</b>	Islamic lectures conducted by the Imams on Islamic Knowledge, Quran, Hadith & Zikr. This seminar is open to all and concluded with prayers and then food provided to the attendees. Attendance at these seminars varies between 30 – 50 people.
<b>Charity Collection</b>	Almost every week on Friday after Jummah Salah, public collection is made to help various good causes such as building of Mosques, educational establishments and helping the poor and destitute in other countries such as Bangladesh, Africa and the Middle East.
<b>Funerals</b>	One funeral was conducted during the period of this report. Pastoral care and support were provided to the family of the bereaved together with assistance in the arrangement of the funeral and burial.

## **Structure, Governance and Management**

### **Financial instruments**

#### **Objectives and policies**

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

### **Cash flow risk**

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

### **Credit risk**

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

### **Liquidity risk**

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 12 June 2025 and signed on its behalf by:



**Shamim Miah**  
Chairman - Board of Trustee

## Shahjalal Mosque & Islamic Centre

### Independent Examiner's Report to the Trustees of Shahjalal Mosque & Islamic Centre

I report to the trustees on my examination of the accounts of Shahjalal Mosque & Islamic Centre for the year ended 4 September 2024.

#### Responsibilities and basis of report

As the charity trustees of Shahjalal Mosque & Islamic Centre 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 Shahjalal Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 Shahjalal Mosque & Islamic Centre 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 accounting requirements concerning the form and content 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.



Riaz Ahmad (FCCA)

Riaz Ahmad & Co Limited  
Chartered Certified  
Accountants Lord House  
51 Lord  
Street  
Manchest  
er M3  
1HE

12 June 2025

## Shahjalal Mosque & Islamic Centre

### Statement of Financial Activities

#### Statement of Financial Activities for the Year Ended 4 September 2024

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Donations and legacies		131,138	131,138
Total income		131,138	131,138
<b>Expenditure on:</b>			
Raising funds		(77,247)	(77,247)
Total expenditure		(77,247)	(77,247)
Net income		53,891	53,891
Net movement in funds		53,891	53,891
<b>Reconciliation of funds</b>			
Total funds brought forward		116,218	116,218
Total funds carried forward	12	170,109	170,109
		Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		63,567	63,567
Total income		63,567	63,567
<b>Expenditure on:</b>			
Raising funds		(60,080)	(60,080)
Total expenditure		(60,080)	(60,080)
Net income		3,487	3,487
Net movement in funds		3,487	3,487
<b>Reconciliation of funds</b>			
Total funds brought forward		112,731	112,731
Total funds carried forward	12	116,218	116,218

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 12.

## Shahjalal Mosque & Islamic Centre

### Balance Sheet

(Registration number: 1189107)  
Balance Sheet as at 4 September 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	52,000	52,000
<b>Current assets</b>			
Cash at bank and in hand	9	121,575	64,997
<b>Creditors: Amounts falling due within one year</b>	10	<u>(3,466)</u>	<u>(779)</u>
<b>Net current assets</b>		<u>118,109</u>	<u>64,218</u>
<b>Net assets</b>		<u>170,109</u>	<u>116,218</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>170,109</u>	<u>116,218</u>
<b>Total funds</b>	12	<u>170,109</u>	<u>116,218</u>

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on 12 June 2025 and signed on their behalf by:



Shamim Miah  
Chairman and Trustee

The notes on pages 12 to 21 form an integral part of these financial statements.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2024

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Shahjalal Mosque & Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

##### **Support costs**

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

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2024 (continued)

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2024 (continued)

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2024 (continued)

#### *Debt instruments*

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method.

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### *Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2024 (continued)

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	131,138	131,138
<b>Total for 2024</b>	131,138	131,138
<b>Total for 2023</b>	63,567	63,567

### 3 Expenditure on raising funds

#### Costs of trading activities

a)

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Costs of goods sold		10,744	10,744
<b>Total for 2024</b>		10,744	10,744
<b>Total for 2023</b>		5,015	5,015

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2024 (continued)

#### b) Investment management costs

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Allocated support costs		14,389	14,389
<b>Total for 2024</b>		14,389	14,389
<b>Total for 2023</b>		11,869	11,869
			<b>Total costs £</b>

#### 4 Net incoming/outgoing resources

Net incoming resources for the year include:

**2024  
£**

#### 5 Trustees remuneration and expenses

#### 6 Staff costs

The aggregate payroll costs were as follows:

	<b>2024 £</b>	<b>2023 £</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	52,114	43,196

No employee received emoluments of more than £60,000 during the year

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2024 (continued)

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Tangible fixed assets

	<b>Land and buildings £</b>	<b>Total £</b>
<b>Cost</b>		
At 5 September 2023	52,000	52,000
At 4 September 2024	52,000	52,000
<b>Depreciation</b>		
At 4 September 2024	-	-
<b>Net book value</b>		
At 4 September 2024	52,000	52,000
At 4 September 2023	52,000	52,000

#### 9 Cash and cash equivalents

	<b>2024 £</b>	<b>2023 £</b>
Cash on hand	1,607	1,042
Cash at bank	119,968	63,955
	<u>121,575</u>	<u>64,997</u>

#### 10 Creditors: amounts falling due within one year

	<b>2024 £</b>	<b>2023 £</b>
Other taxation and social security	3,067	352
Other creditors	399	427
	<u>3,466</u>	<u>779</u>

#### 11 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2023 - £Nil).

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2024 (continued)

#### 12 Funds

	Balance at 5 September 2023 £	Incoming resources £	Resources expended £	Balance at 4 September 2024 £
<b>Unrestricted funds</b>				
General	116,218	131,138	(77,247)	170,109
	Balance at 5 September 2022 £	Incoming resources £	Resources expended £	Balance at 4 September 2023 £
<b>Unrestricted funds</b>				
General	112,731	63,567	(60,080)	116,218

#### 13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 4 September 2024 £
Tangible fixed assets	52,000	52,000
Current assets	121,575	121,575
Current liabilities	(3,466)	(3,466)
Total net assets	170,109	170,109
	Unrestricted funds General £	Total funds at 4 September 2023 £
Tangible fixed assets	52,000	52,000
Current assets	64,997	64,997
Current liabilities	(779)	(779)
Total net assets	116,218	116,218

#### 14 Analysis of net funds

	At 5 September 2023 £	At 4 September 2024 £
Cash at bank and in hand	64,997	121,575
Net debt	64,997	121,575

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2024 (continued)

	At 5 September 2022 £	At 4 September 2023 £
Cash at bank and in hand	61,542	64,997
Net debt	61,542	64,997

#### 15 Related party transactions

## Shahjalal Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Year Ended 4 September 2024

	<b>Total Unrestricted Funds 2024 £</b>	<b>Total Unrestricted Funds 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	131,138	63,567
Total income	131,138	63,567
<b>Expenditure on:</b>		
Raising funds	(77,247)	(60,080)
Total expenditure	(77,247)	(60,080)
Net income	53,891	3,487
Net movement in funds	53,891	3,487
<b>Reconciliation of funds</b>		
Total funds brought forward	116,218	112,731
Total funds carried forward	170,109	116,218

This page does not form part of the statutory financial statements.

## Shahjalal Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 4 September 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	131,138	63,567
Total income	131,138	63,567
<b>Expenditure on:</b>		
Raising funds (analysed below)	(77,247)	(60,080)
Total expenditure	(77,247)	(60,080)
Net income	53,891	3,487
Net movement in funds	53,891	3,487
<b>Reconciliation of funds</b>		
Total funds brought forward	116,218	112,731
Total funds carried forward	170,109	116,218

This page does not form part of the statutory financial statements.

## Shahjalal Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 4 September 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	131,138	63,567
	131,138	63,567
<i>Raising funds</i>		
Direct costs	(10,744)	(5,000)
Wages and salaries	(52,114)	(43,196)
Staff pensions (Other) - pension scheme 1	-	(15)
Light, heat and power	(7,590)	(5,164)
Insurance	(1,060)	(953)
Repairs and maintenance	(1,535)	(3,608)
Telephone and fax	(597)	(525)
Printing, postage and stationery	(917)	(145)
Trade subscriptions	(476)	(624)
Sundry expenses	(1,053)	-
Advertising	(800)	(850)
Credit card charges	(361)	-
	(77,247)	(60,080)

This page does not form part of the statutory financial statements.

**SHAHJALAL MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 1189107

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# Accounts

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IN THE NAME OF ALLAH, THE MOST BENEFICENT, THE MOST MERCIFUL



33-37 Stuart Street, Oldham, OL8 1SD

Charity Number: 1189107

# **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENT**

for the Year Ended 4 September 2023

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## Message from the Chair

It is my pleasure to present the annual report for Shahjalal Mosque and Islamic Centre for the period 05 September 2022 to 04 September 2023. The report captures our services and activities that have resumed back to normality following the removal of all COVID restrictions in April 2022.

Alhamdulillah we are grateful for the steadfast support and commitment of our community. Despite the many challenges of the post-pandemic period, our community came together to ensure that Shahjalal Mosque continued to serve as a hub for religious, spiritual and educational activities.

It is very pleasing to see that the number of attendees at daily and Jummah prayers is steadily increasing. During Jummah prayers c500 people including a growing number of women take part. Similar numbers attended daily Taraweh prayers during Ramadan which was divided into two separate congregations - early evening and late Taraweh for those who finished work late in the evening. Daily Iftar meals were also provided to on average 40-50 people for the whole month of Ramadan. The Trustees are well aware of the capacity issues that the Mosque faces every week, and we are actively exploring ways in which capacity can be increased in the future.

I am also pleased to inform that all the Trustees, members of the Management Committee and Imams undertook a safeguarding training course, which is vitally important for the protection of our children and vulnerable adults. It will help to ensure that the Mosque provides a safe & secure environment for all our community members to attend and enjoy the services it has to offer.

Finally, I would like to convey my heartfelt thanks to my fellow Trustees, our superb Management Committee, staff and volunteers for their selfless devotion to providing services for the congregation and the community in these difficult circumstances. May Allah SWT accepts their efforts and reward them in abundance in this life and the hereafter.



**Shamim Miah**  
**Chairman – Board of Trustees**

## Reference and Administrative Details

<b>Name:</b>	Shahjalal Mosque and Islamic Centre
<b>Charity Registration Number:</b>	1189107
<b>Date of Registration:</b>	17 April 2020
<b>Principal Address:</b>	33-37 Stuart St, Oldham, Lancashire OL8 1SD

### Organisation

Thirteen-member Board of Trustees has overall responsibility and accountability for Shahjalal Mosque. The Trustees determine the general policy and strategy for the operation of the Mosque. The day-to-day management of the Mosque is delegated to a Sub-Committee known as the 'Management Committee'. The names of the Trustees are:

- 1) **Shamim Miah (Chair)**
- 2) **Delwar Hussain (Secretary)**
- 3) **Moklis Miah (Treasurer)**
- 4) Syed Maruf Ali
- 5) Sheikh Mohammed Rayhan
- 6) Emdadur Rahman
- 7) Abdul Aziz
- 8) Ismail Hussain
- 9) Foyso Choudhury
- 10) Mohammed Habibur Rahman
- 11) Syed Mostak Miah
- 12) Fazlu Miah
- 13) Boshir Ali

### Status and Administration

Shahjalal Mosque and Islamic Centre is governed by a Constitution adopted by resolution dated 21<sup>st</sup> June 1998 (as revised and ratified by full membership at AGM on 4<sup>th</sup> June 2016 and 29<sup>th</sup> September 2019) and being registered with the Charities Commission, is required to comply with the Charities Act. Its principal address is 33-37 Stuart St, Oldham, Lancashire OL8 1SD.

## Main Agents & Advisors

Bank: Virgin Money, 47 Market Place, Oldham  
OL1 3AB.

Independent Examiner: Riaz Ahmad & Co, Chartered Certified Accountants  
Lord House, 51 Lord St, Manchester M3 1HE.

## Statement of Trustees Responsibilities

The Trustees are responsible for preparing the annual report and accounts in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the Mosque and of the incoming resources and application of resources of the Mosque for that year.

In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Mosque will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Mosque and to enable them to ensure that accounts comply with Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008 and the Mosque's governing document. They are also responsible for safeguarding the assets of the Mosque and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Mosque and financial information included in the Charity Commission website.

## Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the period ended 4 September 2023.

### Objectives:

To advance the Sufi, Barelvi and Fultoli denominations of Islam, in particular with reference to the tenets of Shariah, the Islamic laws as expounded by the Hanafi Sunni juristic schools of thought, more commonly referred to as the Ahle- Sunnah-wal-Jama'ah, in particular but not exclusively by:

- a) The provision of a Mosque in Oldham
- b) Adherence to the Hanafi Madhab in Islamic Jurisprudence
- c) The practice and promotion of congregational I'bada'h including Namaz, Zikr, Tasbih, recitation of Quran, pious activities and remembrance of holy days and nights in the Islamic calendar.
- d) The provision of Islamic Education according to the teachings of Ahle Sunnah Wa'l Jamaat and specifically the teachings according to the Sufi, Barelvi and Fultoli denominations.
- e) The provision of Islamic conferences and seminars.
- f) The performance of 20 Rakat Taraweeh Salah during the holy month of Ramadan
- g) The performance of Du'a after every fard Sala'h and Janaza Sala'h.
- h) The practice and promotion with due reverence of the celebrations and remembrance of holy occasions such as Lailatul Me'raj, Lailatul Barat, Lailatul Qadr, Yaume-e-Ashura, Eid-e-Miladunnabi, Urs Mubarak of great Auliyas such as Ghaus ul Azam and commemoration of Badr Shuhada and performance of Milaad Shareef with Qiyam inside the Mosque.

### Activities undertaken to further public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Mosque carried out a wide range of activities and services in pursuance of its charitable aims and objectives. The Trustees believes that the activities listed below provides public benefit to both the congregation and the wider community in Oldham.

<b>Prayers</b>	The Mosque is open every day for the five daily salah as well as Friday Jummah prayers when over 500 people are in attendance.
<b>Ramadan &amp; Eid</b>	<p>The Mosque provided Iftar meals during Ramadan 2023 for those attending the Mosque in the evening and who wished to break their fasts together. Eid prayers were conducted in two separate services to accommodate over 900 people to perform their Eid prayers.</p> <p>Over 10,000 small water bottles were provided for congregation during Ramadan. Costs of the water bottles were donated by members of the congregation.</p> <p>A Community Iftar gathering was organised during Ramadan and was attended by over 400 men, women and children.</p>
<b>Islamic Seminar &amp; Conferences</b>	A number of Islamic programmes and seminars were held throughout the year commemorating holy occasions such as Miladun-nabi (SAW), Shabe Barat, Isal-e-Swab, Shabe Qard etc. Guest speakers and local nasheed artists provided indelible experiences to a large number of people who attended these events.
<b>Throughout Facilities of Women</b>	A section of the upper floor continues to provide prayer facilities for women with live streaming on large TV screens.
<b>Children Islamic Classes</b>	Over 60 children aged between 7-15 are enrolled for primary Islamic education.
<b>Monthly Seminar</b>	Islamic lectures conducted by the Imams on Islamic Knowledge, Quran, Hadith & Zikr. This seminar is open to all and concluded with prayers and then food provided to the attendees. Attendance at these seminars varies between 30 – 50 people.
<b>Charity Collection</b>	Almost every week on Friday after Jummah Salah, public collection is made to help various good causes such as building of Mosques, educational establishments and helping the poor and destitute in other countries such as Bangladesh, Africa and the Middle East.
<b>Funerals</b>	Two funerals were conducted during the period of this report. Pastoral care and support were provided to the family of the bereaved together with assistance in the arrangement of the funeral and burial.

## **Structure, Governance and Management**

### **Financial instruments**

#### **Objectives and policies**

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### **Cash flow risk**

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### **Credit risk**

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### **Liquidity risk**

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 15 June 2024 and signed on its behalf by:



**Shamim Miah**  
**Chairman - Board of Trustee**

## Shahjalal Mosque & Islamic Centre

### Independent Examiner's Report to the Trustees of Shahjalal Mosque & Islamic Centre

I report to the trustees on my examination of the accounts of Shahjalal Mosque & Islamic Centre for the year ended 4 September 2023.

#### Responsibilities and basis of report

As the charity trustees of Shahjalal Mosque & Islamic Centre 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 Shahjalal Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 Shahjalal Mosque & Islamic Centre 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 accounting requirements concerning the form and content 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.



Riaz Ahmad (FCCA)

Riaz Ahmad & Co Limited  
Chartered Certified  
Accountants Lord House  
51 Lord  
Street  
Manchest  
er M3  
1HE

14 June 2024

## Shahjalal Mosque & Islamic Centre

### Statement of Financial Activities

#### Statement of Financial Activities for the Year Ended 4 September 2023

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Donations and legacies		63,567	63,567
Total income		<u>63,567</u>	<u>63,567</u>
<b>Expenditure on:</b>			
Raising funds		(60,080)	(60,080)
Total expenditure		<u>(60,080)</u>	<u>(60,080)</u>
Net income		<u>3,487</u>	<u>3,487</u>
Net movement in funds		3,487	3,487
<b>Reconciliation of funds</b>			
Total funds brought forward		112,731	112,731
Total funds carried forward	12	<u>116,218</u>	<u>116,218</u>
		<b>Unrestricted funds £</b>	<b>Total 2022 £</b>
	Note		
<b>Income and Endowments from:</b>			
Donations and legacies		66,297	66,297
Total income		<u>66,297</u>	<u>66,297</u>
<b>Expenditure on:</b>			
Raising funds		(56,755)	(56,755)
Total expenditure		<u>(56,755)</u>	<u>(56,755)</u>
Net income		<u>9,542</u>	<u>9,542</u>
Net movement in funds		9,542	9,542
<b>Reconciliation of funds</b>			
Total funds brought forward		103,189	103,189
Total funds carried forward	12	<u>112,731</u>	<u>112,731</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 12.



## Shahjalal Mosque & Islamic Centre

### Balance Sheet

(Registration number: 1189107)  
Balance Sheet as at 4 September 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	8	52,000	52,000
<b>Current assets</b>			
Cash at bank and in hand	9	64,997	61,542
<b>Creditors: Amounts falling due within one year</b>	10	<u>(779)</u>	<u>(811)</u>
<b>Net current assets</b>		<u>64,218</u>	<u>60,731</u>
<b>Net assets</b>		<u>116,218</u>	<u>112,731</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>116,218</u>	<u>112,731</u>
<b>Total funds</b>	12	<u>116,218</u>	<u>112,731</u>

The financial statements on pages 10 to 22 were approved by the trustees, and authorised for issue on 14 June 2024 and signed on their behalf by:



**Shamim Miah**  
Chairman and Trustee

The notes on pages 12 to 20 form an integral part of these financial statements.

# Shahjalal Mosque & Islamic Centre

## Notes to the Financial Statements for the Year Ended 4 September 2023

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Shahjalal Mosque & Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

# Shahjalal Mosque & Islamic Centre

## Notes to Financial Statements

### Notes to the Financial Statements for the Year Ended 4 September 2023

#### **Support costs**

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

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2023

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2023

#### *Debt instruments*

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### *Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2023

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies; Donations from individuals	<u>63,567</u>	<u>63,567</u>
<b>Total for 2023</b>	<u><u>63,567</u></u>	<u><u>63,567</u></u>
<b>Total for 2022</b>	<u><u>66,297</u></u>	<u><u>66,297</u></u>

### 3 Expenditure on raising funds

#### a) Costs of trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Costs of goods sold	<u>5,015</u>	<u>5,015</u>
<b>Total for 2023</b>	<u><u>5,015</u></u>	<u><u>5,015</u></u>
<b>Total for 2022</b>	<u><u>5,630</u></u>	<u><u>5,630</u></u>

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2023

#### b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		11,869	11,869
<b>Total for 2023</b>		<u>11,869</u>	<u>11,869</u>
<b>Total for 2022</b>		<u>11,134</u>	<u>11,134</u>
			<b>Total costs £</b>

#### 4 Net incoming/outgoing resources

Net incoming resources for the year include:

**2023**  
£

#### 5 Trustees remuneration and expenses

#### 6 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>43,196</u>	<u>39,991</u>

No employee received emoluments of more than £60,000 during the year

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2023 (Continued)

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Tangible fixed assets

	Land and buildings £	Total £
<b>Cost</b>		
At 5 September 2022	52,000	52,000
At 4 September 2023	52,000	52,000
<b>Depreciation</b>		
At 4 September 2023	-	-
<b>Net book value</b>		
At 4 September 2023	<u>52,000</u>	<u>52,000</u>
At 4 September 2022	<u>52,000</u>	<u>52,000</u>

#### 9 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	1,042	1,400
Cash at bank	63,955	60,142
	<u>64,997</u>	<u>61,542</u>

#### 10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	352	419
Other creditors	427	392
	<u>779</u>	<u>811</u>

#### 11 Pension and other schemes

##### Defined contribution pension scheme

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2022 - £Nil).

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2023 (Continued)

#### 12 Funds

	Balance at 5 September 2022 £	Incoming resources £	Resources expended £	Balance at 4 September 2023 £
<b>Unrestricted funds</b>				
General	<u>112,731</u>	<u>63,567</u>	<u>(60,080)</u>	<u>116,218</u>

	Balance at 5 September 2021 £	Incoming resources £	Resources expended £	Balance at 4 September 2022 £
<b>Unrestricted funds</b>				
General	<u>103,189</u>	<u>66,297</u>	<u>(56,755)</u>	<u>112,731</u>

#### 13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 4 September 2023 £
Tangible fixed assets	52,000	52,000
Current assets	64,997	64,997
Current liabilities	(779)	(779)
Total net assets	<u>116,218</u>	<u>116,218</u>

	Unrestricted funds General £	Total funds at 4 September 2022 £
Tangible fixed assets	52,000	52,000
Current assets	61,542	61,542
Current liabilities	(811)	(811)
Total net assets	<u>112,731</u>	<u>112,731</u>

#### 14 Analysis of net funds

	At 5 September 2022 £	At 4 September 2023 £
Cash at bank and in hand	<u>61,542</u>	<u>61,542</u>
Net debt	<u>61,542</u>	<u>61,542</u>

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2023 (Continued)

	At 5 September 2021 £	At 4 September 2022 £
Cash at bank and in hand	<u>51,680</u>	<u>51,680</u>
Net debt	<u>51,680</u>	<u>51,680</u>

#### 15 Related party transactions

## Shahjalal Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Year Ended 4 September 2023

	<b>Total Unrestricted Funds 2023 £</b>	<b>Total Unrestricted Funds 2022 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	<u>63,567</u>	<u>66,297</u>
Total income	<u>63,567</u>	<u>66,297</u>
<b>Expenditure on:</b>		
Raising funds	<u>(60,080)</u>	<u>(56,755)</u>
Total expenditure	<u>(60,080)</u>	<u>(56,755)</u>
Net income	<u>3,487</u>	<u>9,542</u>
Net movement in funds	3,487	9,542
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>112,731</u>	<u>103,189</u>
Total funds carried forward	<u><u>116,218</u></u>	<u><u>112,731</u></u>

## Shahjalal Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 4 September 2023

	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	<u>63,567</u>	<u>66,297</u>
Total income	<u>63,567</u>	<u>66,297</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	<u>(60,080)</u>	<u>(56,755)</u>
Total expenditure	<u>(60,080)</u>	<u>(56,755)</u>
Net income	<u>3,487</u>	<u>9,542</u>
Net movement in funds	3,487	9,542
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>112,731</u>	<u>103,189</u>
Total funds carried forward	<u><u>116,218</u></u>	<u><u>112,731</u></u>

## Shahjalal Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 4 September 2023 (Continued)

(continued)

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<i>Donations and legacies</i>		
Appeals and donations	63,567	66,297
	<u>63,567</u>	<u>66,297</u>
<i>Raising funds</i>		
Direct costs	(5,000)	(5,630)
Wages and salaries	(43,196)	(39,991)
Staff pensions (Other) - pension scheme 1	(15)	-
Light, heat and power	(5,164)	(5,646)
Insurance	(953)	(902)
Repairs and maintenance	(3,608)	(422)
Telephone and fax	(525)	(471)
Printing, postage and stationery	(145)	(145)
Trade subscriptions	(624)	-
Sundry expenses	-	(3,053)
Advertising	(850)	(495)
	<u>(60,080)</u>	<u>(56,755)</u>

This page does not form part of the statutory financial statements.

**SHAHJALAL MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 1189107

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# Accounts

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IN THE NAME OF ALLAH, THE MOST BENEFICENT, THE MOST MERCIFUL



33-37 Stuart Street, Oldham, OL8 1SD

Charity Number: 1189107

# **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENT**

for the Year Ended 4 September 2022

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## **Message from the Chair**

It is my pleasure to present the second annual report for Shahjalal Mosque and Islamic Centre. The report captures our services and activities which were still operating under some COVID restrictions until April 2022.

During this reporting period, the main focus of the Trustees and the Management Committee was to keep the congregation safe as possible whilst they attended the Mosque for prayers and other activities. Many of the normal services resumed after being suspended during the last year.

It was immensely pleasing to feel a sense of normality return inside the Mosque for the first time in two years. We prayed normally in the month of Ramadan, resuming all the Ramadan activities, including the Taraweh prayers which were attended by up to 400 people each evening split over two separate congregations i.e. early evening and late Taraweh for those who finished work late in the evening. One of the key activities during Ramadan is the daily Iftar at the Mosque which had been curtailed over the last two years. It was extremely enjoyable to be able to once again provide daily communal Iftar at the Mosque and bring the community together.

The Mosque played a crucial role in the roll out of the vaccination programme and continuously encouraged the congregation to get themselves vaccinated. The Mosque Committee and Trustees coordinated the delivery of the vaccine roll out by working in collaboration with the NHS and the Local Authority. Despite people from BAME communities having a lower uptake of vaccines, we are proud that within our congregation, the uptake was extremely high and in line with national trends. This was achieved through regular communication with our congregation and quashing any myths or conspiracy theories that were circulating in the social media regarding the effects of the vaccine.

Alhamdulillah, we have been able to achieve much despite the circumstances, for which we are truly thankful to Allah SWT and pray that we can continue to serve the house of Allah SWT with humility, accountability and sincerity.

Finally, I would like to convey my heartfelt thanks to my fellow Trustees, our superb Management Committee, staff and volunteers for their selfless devotion to providing services for the congregation and the community in these exceptional circumstances. May Allah SWT accepts their efforts and reward them in abundance in this life and the hereafter.



**Shamim Miah**  
**Chairman – Board of Trustees**

## Reference and Administrative Details

**Name:** Shahjalal Mosque and Islamic Centre  
**Charity Registration Number:** 1189107  
**Date of Registration:** 17 April 2020  
**Principal Address:** 33-37 Stuart St, Oldham, Lancashire OL8 1SD

### Organisation

Thirteen-member Board of Trustees has overall responsibility and accountability for Shahjalal Mosque. The Trustees determine the general policy and strategy for the operation of the Mosque. The day-to-day management of the Mosque is delegated to a Sub-Committee known as the 'Management Committee'. The names of the Trustees are:

- 1) **Shamim Miah (Chair)**
- 2) **Delwar Hussain (Secretary)**
- 3) **Moklis Miah (Treasurer)**
- 4) Syed Maruf Ali
- 5) Sheikh Mohammed Rayhan
- 6) Emdadur Rahman
- 7) Abdul Aziz
- 8) Ismail Hussain
- 9) Foyso Choudhury
- 10) Mohammed Habibur Rahman – Appointed 4 December 2021 following the resignation of Harun Miah
- 11) Syed Mostak Miah
- 12) Fazlu Miah
- 13) Boshir Ali

### Status and Administration

Shahjalal Mosque and Islamic Centre is governed by a Constitution adopted by resolution dated 21<sup>st</sup> June 1998 (as revised and ratified by full membership at AGM on 4<sup>th</sup> June 2016 and 29<sup>th</sup> September 2019) and being registered with the Charities Commission, is required to comply with the Charities Act. Its principal address is 33-37 Stuart St, Oldham, Lancashire OL8 1SD.

## **Main Agents & Advisors**

Bank: Virgin Money, 47 Market Place, Oldham  
OL1 3AB.

Independent Examiner: Riaz Ahmad & Co, Chartered Certified Accountants  
Lord House, 51 Lord St, Manchester M3 1HE.

## **Statement of Trustees Responsibilities**

The Trustees are responsible for preparing the annual report and accounts in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the Mosque and of the incoming resources and application of resources of the Mosque for that year.

In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Mosque will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Mosque and to enable them to ensure that accounts comply with Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008 and the Mosque's governing document. They are also responsible for safeguarding the assets of the Mosque and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Mosque and financial information included in the Charity Commission website.

## Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the period ended 4 September 2022.

### Objectives:

To advance the Sufi, Barelvi and Fultoli denominations of Islam, in particular with reference to the tenets of Shariah, the Islamic laws as expounded by the Hanafi Sunni juristic schools of thought, more commonly referred to as the Ahle- Sunnah-wal-Jama'ah, in particular but not exclusively by:

- a) The provision of a Mosque in Oldham
- b) Adherence to the Hanafi Madhab in Islamic Jurisprudence
- c) The practice and promotion of congregational l'bada'h including Namaz, Zikr, Tasbih, recitation of Quran, pious activities and remembrance of holy days and nights in the Islamic calendar.
- d) The provision of Islamic Education according to the teachings of Ahle Sunnah Wa'l Jamaat and specifically the teachings according to the Sufi, Barelvi and Fultoli denominations.
- e) The provision of Islamic conferences and seminars.
- f) The performance of 20 Rakat Taraweeh Salah during the holy month of Ramadan
- g) The performance of Du'a after every fard Sala'h and Janaza Sala'h.
- h) The practice and promotion with due reverence of the celebrations and remembrance of holy occasions such as Lailatul Me'raj, Lailatul Barat, Lailatul Qadr, Yaume-e-Ashura, Eid-e-Miladunnabi, Urs Mubarak of great Auliyas such as Ghaus ul Azam and commemoration of Badr Shuhada and performance of Milaad Shareef with Qiyam inside the Mosque.

### Activities undertaken to further public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Mosque carried out a wide range of activities and services in pursuance of its charitable aims and objectives. The Trustees believes that the activities listed below provides public benefit to both the congregation and the wider community in Oldham.

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<b>Prayers</b>	The Mosque is open every day for the five daily salah as well as Friday Jummah prayers when over 400 people are in attendance. During much of the period of this report, the
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	Jummah prayers was divided into two services to accommodate all the congregation whilst maintaining social distancing.
<b>Ramadan &amp; Eid</b>	The Mosque provided Iftar meals during Ramadan 2022 for those attending the Mosque in the evening and who wished to break their fasts together. Eid prayers were conducted in two separate services to accommodate over 800 people to perform their Eid prayers.
<b>Facilities of Women</b>	A section of the upper floor continues to provide prayer facilities for women with live streaming on large TV screens.
<b>Children Islamic Classes</b>	Over 60 children aged between 7-15 are enrolled for primary Islamic education.
<b>Monthly Seminar</b>	Islamic lectures conducted by the Imams on Islamic Knowledge, Quran, Hadith & Zikr. This seminar is open to all and concluded with prayers and then food provided to the attendees. Attendance at these seminars varies between 30 – 50 people.
<b>Charity Collection</b>	Almost every week on Friday after Jummah Salah, public collection is made to help various good causes such as building of Mosques, educational establishments and helping the poor and destitute in other countries such as Bangladesh, Africa and the Middle East.
<b>Funerals</b>	No less than 4 funerals were conducted during the period of this report. Pastoral care and support were provided to the family of the bereaved together with assistance in the arrangement of the funeral and burial.

## **Structure, Governance and Management**

### **Financial instruments**

#### **Objectives and policies**

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

**Cash flow risk**

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

**Credit risk**

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

**Liquidity risk**

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 4 July 2023 and signed on its behalf by:



.....

**Shamim Miah**  
**Chairman - Board of Trustee**

## Shahjalal Mosque & Islamic Centre

### Independent Examiner's Report to the Trustees of Shahjalal Mosque & Islamic Centre

I report to the trustees on my examination of the accounts of Shahjalal Mosque & Islamic Centre for the year ended 4 September 2022.

#### Responsibilities and basis of report

As the charity trustees of Shahjalal Mosque & Islamic Centre 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 Shahjalal Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 Shahjalal Mosque & Islamic Centre 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 accounting requirements concerning the form and content 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.



Riaz Ahmad (FCCA)

Riaz Ahmad & Co Limited  
Chartered Certified Accountants  
Lord House  
51 Lord Street  
Manchester  
M3 1HE

4 July 2023

## Shahjalal Mosque & Islamic Centre

### Statement of Financial Activities

#### Statement of Financial Activities for the Year Ended 4 September 2022

	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Donations and legacies		66,297	66,297
Total income		<u>66,297</u>	<u>66,297</u>
<b>Expenditure on:</b>			
Raising funds		(56,755)	(56,755)
Total expenditure		<u>(56,755)</u>	<u>(56,755)</u>
Net income		<u>9,542</u>	<u>9,542</u>
Net movement in funds		9,542	9,542
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>103,189</u>	<u>103,189</u>
Total funds carried forward	12	<u>112,731</u>	<u>112,731</u>
	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies		101,042	101,042
Total income		<u>101,042</u>	<u>101,042</u>
<b>Expenditure on:</b>			
Raising funds		(64,198)	(64,198)
Total expenditure		<u>(64,198)</u>	<u>(64,198)</u>
Net income		<u>36,844</u>	<u>36,844</u>
Net movement in funds		36,844	36,844
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>66,345</u>	<u>66,345</u>
Total funds carried forward	12	<u>103,189</u>	<u>103,189</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 12.

## Shahjalal Mosque & Islamic Centre

### Balance Sheet

(Registration number: 1189107)  
Balance Sheet as at 4 September 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	8	52,000	52,000
<b>Current assets</b>			
Cash at bank and in hand	9	61,542	51,680
<b>Creditors: Amounts falling due within one year</b>	10	<u>(811)</u>	<u>(491)</u>
<b>Net current assets</b>		<u>60,731</u>	<u>51,189</u>
<b>Net assets</b>		<u>112,731</u>	<u>103,189</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>112,731</u>	<u>103,189</u>
<b>Total funds</b>	12	<u>112,731</u>	<u>103,189</u>

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 4 July 2023 and signed on their behalf by:



.....  
**Shamim Miah**  
Chairman and Trustee

# Shahjalal Mosque & Islamic Centre

## Notes to the Financial Statements for the Year Ended 4 September 2022

### 1 Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Shahjalal Mosque & Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### *Donations and legacies*

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raising funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

# Shahjalal Mosque & Islamic Centre

## Notes to Financial Statements

### Notes to the Financial Statements for the Year Ended 4 September 2022

#### Support costs

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

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2022

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2022

#### *Debt instruments*

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### *Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2022

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	66,297	66,297
<b>Total for period ended 4 September 2022</b>	<b>66,297</b>	<b>66,297</b>
<b>Total for period ended 4 September 2021</b>	<b>101,042</b>	<b>101,042</b>

### 3 Expenditure on raising funds

#### Costs of trading activities

a)

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Costs of goods sold	5,630	5,630
<b>Total for period ended 4 September 2022</b>	<b>5,630</b>	<b>5,630</b>
<b>Total for period ended 4 September 2021</b>	<b>918</b>	<b>918</b>

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2022

**Investment management costs**  
b)

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		11,134	11,134
<b>Total for period ended 4 September 2022</b>		11,134	11,134
<b>Total for period ended 4 September 2021</b>		9,558	9,558
			<b>Total costs £</b>

**4 Net incoming/outgoing resources**

Net incoming resources for the year include:

**2022  
£**

**5 Trustees remuneration and expenses**

**6 Staff costs**

The aggregate payroll costs were as follows:

	2022 £		2021 £
<b>Staff costs during the year were:</b>			
Wages and salaries	39,991		53,722

No employee received emoluments of more than £60,000 during the year

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2022

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Tangible fixed assets

	Land and buildings £	Total £
<b>Cost</b>		
At 5 September 2021	52,000	52,000
At 4 September 2022	52,000	52,000
<b>Depreciation</b>		
At 4 September 2022	-	-
<b>Net book value</b>		
At 4 September 2022	52,000	52,000
At 4 September 2021	52,000	52,000

#### 9 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	1,400	1,200
Cash at bank	60,142	50,480
	<u>61,542</u>	<u>51,680</u>

#### 10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	419	99
Other creditors	392	392
	<u>811</u>	<u>491</u>

#### 11 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2021 - £Nil).

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2022

#### 12 Funds

	Balance at 5 September 2021 £	Incoming resources £	Resources expended £	Balance at 4 September 2022 £
<b>Unrestricted funds</b>				
General	103,189	66,297	(56,755)	112,731
	<b>Balance at 17 April 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 4 September 2021 £</b>
<b>Unrestricted funds</b>				
General	66,345	101,042	(64,198)	103,189

#### 13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 4 September 2022 £
Tangible fixed assets	52,000	52,000
Current assets	61,542	61,542
Current liabilities	(811)	(811)
Total net assets	112,731	112,731
	Unrestricted funds General £	Total funds at 4 September 2021 £
Tangible fixed assets	52,000	52,000
Current assets	51,680	51,680
Current liabilities	(491)	(491)
Total net assets	103,189	103,189

#### 14 Analysis of net funds

	At 5 September 2021 £	At 4 September 2022 £
Cash at bank and in hand	51,680	51,680
Net debt	51,680	51,680

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Year Ended 4 September 2022

	At 17 April 2020	At 4 September 2021
	£	£
Net debt		
	-	-

## Shahjalal Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Year Ended 4 September 2022

	<b>Total Unrestricted Funds 2022 £</b>	<b>Total Unrestricted Funds 2021 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	66,297	101,042
Total income	<u>66,297</u>	<u>101,042</u>
<b>Expenditure on:</b>		
Raising funds	(56,755)	(64,198)
Total expenditure	<u>(56,755)</u>	<u>(64,198)</u>
Net income	9,542	36,844
Net movement in funds	9,542	36,844
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>103,189</u>	<u>66,345</u>
Total funds carried forward	<u>112,731</u>	<u>103,189</u>

## Shahjalal Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 4 September 2022

	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	66,297	101,042
Total income	66,297	101,042
<b>Expenditure on:</b>		
Raising funds (analysed below)	(56,755)	(64,198)
Total expenditure	(56,755)	(64,198)
Net income	9,542	36,844
Net movement in funds	9,542	36,844
<b>Reconciliation of funds</b>		
Total funds brought forward	103,189	66,345
Total funds carried forward	112,731	103,189

## Shahjalal Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Year Ended 4 September 2022

	Total Year ended 4 September 2022 £	Total 17 April 2020 to 4 September 2021 £
<i>Donations and legacies</i>		
Appeals and donations	66,297	61,913
UK Government grants	-	39,129
	66,297	101,042
<i>Raising funds</i>		
Direct costs	(5,630)	(750)
Wages and salaries	(39,991)	(53,722)
Staff pensions (Other) - pension scheme 1	-	(168)
Water rates	-	(462)
Light, heat and power	(5,646)	(2,905)
Insurance	(902)	(1,798)
Repairs and maintenance	(422)	(1,172)
Repairs and renewals	-	(1,100)
Telephone and fax	(471)	(464)
Printing, postage and stationery	(145)	(90)
Trade subscriptions	-	(285)
Sundry expenses	(3,053)	(50)
Cleaning	-	(582)
Advertising	(495)	(650)
	(56,755)	(64,198)

**SHAHJALAL MOSQUE AND ISLAMIC CENTRE**

England & Wales - Charity number 1189107

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# Accounts

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IN THE NAME OF ALLAH, THE MOST BENEFICENT, THE MOST MERCIFUL



33-37 Stuart Street, Oldham, OL8 1SD  
Charity Number: 1189107

# SHAHJALAL MOSQUE AND ISLAMIC CENTRE

## **TRUSTEES' FIRST ANNUAL REPORT AND FINANCIAL STATEMENT**

(FOR THE PERIOD 17 APRIL 2020 TO 4 SEPTEMBER 2021)

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## **Message from the Chair**

It is my pleasure to present the first annual report for Shahjalal Mosque and Islamic Centre. The report captures our services and activities under unprecedented circumstances, when the entire world experienced the COVID-19 pandemic. Much of this period was passed under lockdown or restrictions and the pandemic claimed tens of thousands of lives and sadly many were from our community.

In these extremely challenging times, Shahjalal Mosque responded magnificently, thanks to our dedicated Management Committee, staff and volunteers. Although for much of the period access to the Mosque was restricted, many of the services continued via online and through our radio transmission service. The call to Adhan continued throughout the period with Friday Jummah sermon conducted via livestream on Facebook and online TV channels.

The Mosque followed the Governments' COVID guidelines at all times, and when the Mosque could open, capacity was reduced by over 60% due to social distancing measures that was put in place. Staff and volunteers worked extremely hard to keep the Mosque clean and provided free face masks, prayer mats and hand sanitisers. A comprehensive risk assessment was carried out which was commended by the local authority. To accommodate all our congregation during Friday Jummah and Eid Prayers, multiple services were conducted at reduced capacity.

Despite the impact of the pandemic, our community continued to support the Mosque, especially online by donating directly to the Mosque's bank account. With the Mosque closed to the public, income was severely affected especially during Friday Jummah when the vast proportion of the income is usually generated. Alhamdulillah, most of the shortfall was bridged by the furlough payments that we received through the Governments' support initiatives during the pandemic.

Alhamdulillah, we have been able to achieve much despite the circumstances, for which we are truly thankful to Allah SWT and pray that we can continue to serve the house of Allah SWT with humility and that we can return to normality very soon Insha'Allah.

Finally, I would like to convey my heartfelt thanks to my fellow Trustees, our superb Management Committee, staff and volunteers for their selfless devotion to providing services for the congregation and the community in these exceptional circumstances. May Allah SWT accepts their efforts and reward them in abundance in this life and the hereafter.



**Shamim Miah**  
**Chairman – Board of Trustees**

## Reference and Administrative Details

**Name:** Shahjalal Mosque and Islamic Centre  
**Charity Registration Number:** 1189107  
**Date of Registration:** 17 April 2020  
**Principal Address:** 33-37 Stuart St, Oldham, Lancashire OL8 1SD

### Organisation

Thirteen-member Board of Trustees has overall responsibility and accountability for Shahjalal Mosque. The Trustees determine the general policy and strategy for the operation of the Mosque. The day-to-day management of the Mosque is delegated to a Sub-Committee known as the 'Management Committee'. The names of the Trustees are:

- 1) Shamim Miah (Chair)
- 2) Delwar Hussain (Secretary)
- 3) Moklis Miah (Treasurer)
- 4) Syed Maruf Ali
- 5) Sheikh Mohammed Rayhan
- 6) Emdadur Rahman
- 7) Abdul Aziz
- 8) Ismail Hussain
- 9) Foysool Choudhury
- 10) Mr Harun Miah
- 11) Syed Mostak Miah – Appointed 4th September 2021 following the death of Rahmat Uddin.
- 12) Fazlu Miah
- 13) Boshir Ali

### Status and Administration

Shahjalal Mosque and Islamic Centre is governed by a Constitution adopted by resolution dated 21<sup>st</sup> June 1998 (as revised and ratified by full membership at AGM on 4<sup>th</sup> June 2016 and 29<sup>th</sup> September 2019) and being registered with the Charities Commission, is required to comply with the Charities Act. Its principal address is 33-37 Stuart St, Oldham, Lancashire OL8 1SD.

### Main Agents & Advisors

**Bank:** Virgin Money, 47 Market Place, Oldham  
OL1 3AB.  
**Independent Examiner:** Riaz Ahmad & Co, Chartered Certified Accountants  
Lord House, 51 Lord St, Manchester M3 1HE.

### Statement of Trustees Responsibilities

The Trustees are responsible for preparing the annual report and accounts in accordance with the applicable law and United Kingdom Accounting Standards

(United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the Mosque and of the incoming resources and application of resources of the Mosque for that year.

In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Mosque will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Mosque and to enable them to ensure that accounts comply with Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008 and the Mosque's governing document. They are also responsible for safeguarding the assets of the Mosque and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Mosque and financial information included in the Charity Commission website.

## Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the period ended 4 September 2021.

### Objectives:

To advance the Sufi, Barelvi and Fultoli denominations of Islam, in particular with reference to the tenets of Shariah, the Islamic laws as expounded by the Hanafi Sunni juristic schools of thought, more commonly referred to as the Ahle- Sunnah-wal-Jama'ah, in particular but not exclusively by:

- a) The provision of a Mosque in Oldham
- b) Adherence to the Hanafi Madhab in Islamic Jurisprudence
- c) The practice and promotion of congregational I'bada'h including Namaz, Zikr, Tasbih, recitation of Quran, pious activities and remembrance of holy days and nights in the Islamic calendar.
- d) The provision of Islamic Education according to the teachings of Ahle Sunnah Wa'l Jamaat and specifically the teachings according to the Sufi, Barelvi and Fultoli denominations.
- e) The provision of Islamic conferences and seminars.
- f) The performance of 20 Rakat Taraweeh Salah during the holy month of Ramadan
- g) The performance of Du'a after every fard Sala'h and Janaza Sala'h.
- h) The practice and promotion with due reverence of the celebrations and remembrance of holy occasions such as Lailatul Me'raj, Lailatul Barat, Lailatul Qadr, Yaume-e-Ashura, Eid-e-Miladunnabi, Urs Mubarak of great Auliyas such as Ghaus ul Azam and commemoration of Badr Shuhada and performance of Milaad Shareef with Qiyam inside the Mosque.

### Activities undertaken to further public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The Mosque carried out a wide range of activities and services in pursuance of its charitable aims and objectives. The Trustees believes that the activities listed below provides public benefit to both the congregation and the wider community in Oldham.

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#### Prayers

The Mosque is open every day for the five daily salah as well as Friday Jummah prayers when over 400 people are in attendance. During much of the period of this report, the Jummah prayers was divided into two services to accommodate all the congregation whilst maintaining social distancing.

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#### Ramadan & Eid

The Mosque provided Iftar meals during Ramadan 2021 for those attending the Mosque in the evening and who wished to break their fasts together. Eid prayers were conducted in three separate services to accommodate over 700 people to perform their Eid prayers.

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<b>Facilities of Women</b>	A section of the upper floor continues to provide prayer facilities for women with live streaming on large TV screens.
<b>Children Islamic Classes</b>	Over 60 children aged between 7-15 are enrolled for primary Islamic education. For much of the period of this report the classes were closed but resumed in July 2021.
<b>Monthly Seminar</b>	Islamic lectures conducted by the Imams on Islamic Knowledge, Quran, Hadith & Zikr. This seminar is open to all and concluded with prayers and then food provided to the attendees. Attendance at these seminars varies between 30 – 50 people.
<b>Charity Collection</b>	Almost every week on Friday after Jumma Salah, public collection is made to help various good causes such as building of Mosques, educational establishments and helping the poor and destitute in other countries such as Bangladesh, Africa and the Middle East.
<b>Funerals</b>	No less than 10 funerals were conducted during the period of this report. Pastoral care and support were provided to the family of the bereaved together with assistance in the arrangement of the funeral and burial.

## **Structure, governance and management**

### **Financial instruments**

#### **Objectives and policies**

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### **Cash flow risk**

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### **Credit risk**

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating

agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

**Liquidity risk**

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 30 June 2022 and signed on its behalf by:



.....  
**Shamim Miah**  
**Chairman - Board of Trustees**

## Independent Examiners Report

I report to the trustees on my examination of the accounts of Shahjalal Mosque & Islamic Centre for the year ended 4 September 2021.

### Responsibilities and basis of report

As the charity trustees of Shahjalal Mosque & Islamic Centre 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 Shahjalal Mosque & Islamic Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 Shahjalal Mosque & Islamic Centre 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 accounting requirements concerning the form and content 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.



.....  
Riaz Ahmad (FCCA)

Riaz Ahmad & Co Limited Chartered Certified Accountants  
Lord House  
51 Lord Street  
Manchester  
M3 1HE

30 June 2022

## Statement of Financial Activities for the Period from 17 April 2020 to 4 September 2021

	Note	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>			
Donations and legacies		101,042	101,042
		<hr/>	<hr/>
Total income		101,042	101,042
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Raising funds		(64,198)	(64,198)
		<hr/>	<hr/>
Total expenditure		(64,198)	(64,198)
		<hr/>	<hr/>
Net income		36,844	36,844
		<hr/>	<hr/>
Net movement in funds		36,844	36,844
		<hr/>	<hr/>
<b>Reconciliation of funds</b>			
Total funds brought forward		66,345	66,345
		<hr/>	<hr/>
Total funds carried forward	12	103,189	103,189
		<hr/> <hr/>	<hr/> <hr/>

All of the charity's activities derive from continuing operations during the above period.

## Balance Sheet

(Registration number: 1189107)  
**Balance Sheet as at 4 September 2021**

	Note	2021 £
<b>Fixed assets</b>		
Tangible assets	8	52,000
<b>Current assets</b>		
Cash at bank and in hand	9	51,680
<b>Creditors: Amounts falling due within one year</b>	10	<u>(491)</u>
<b>Net current assets</b>		<u>51,189</u>
<b>Net assets</b>		<u>103,189</u>
<b>Funds of the charity:</b>		
<b>Unrestricted income funds</b>		
Unrestricted funds		<u>103,189</u>
<b>Total funds</b>	12	<u>103,189</u>

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on 30 June 2022 and signed on their behalf by:



.....  
Shamim Miah  
Chairman and Trustee

The notes on pages 12 to 19 form an integral part of these financial statements.

# Shahjalal Mosque & Islamic Centre

## Notes to the Financial Statements for the Period from 17 April 2020 to 4 September 2021

### Notes to the Financial Statements

#### 1 Accounting policies

##### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### Basis of preparation

Shahjalal Mosque & Islamic Centre meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise fund

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Period from 17 April 2020 to 4 September 2021

#### Support costs

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

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

# Shahjalal Mosque & Islamic Centre

## Notes to the Financial Statements for the Period from 17 April 2020 to 4 September 2021

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

### Financial instruments

#### Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

#### Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

### Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Period from 17 April 2020 to 4 September 2021

the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

#### Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Period from 17 April 2020 to 4 September 2021

#### 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from individuals	61,913	61,913
Grants, including capital grants;		
Government grants	39,129	39,129
<b>Total for period ended 4 September 2021</b>	<u>101,042</u>	<u>101,042</u>

#### 3 Expenditure on raising funds

##### a) Costs of trading activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Costs of goods sold		918	918
<b>Total for period ended 4 September 2021</b>		<u>918</u>	<u>918</u>

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Period from 17 April 2020 to 4 September 2021

#### b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		9,558	9,558
<b>Total for period ended 4 September 2021</b>		<u>9,558</u>	<u>9,558</u> <b>Total costs £</b>

#### 4 Net incoming/outgoing resources

Net incoming/outgoing resources for the period include:

2021  
£

#### 5 Trustees remuneration and expenses

#### 6 Staff costs

The aggregate payroll costs were as follows:

2021  
£

#### Staff costs during the period were:

Wages and salaries

53,722

No employee received emoluments of more than £60,000 during the period

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Period from 17 April 2020 to 4 September 2021

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Tangible fixed assets

	<b>Land and buildings £</b>	<b>Total £</b>
<b>Cost</b>		
At 17 April 2020	52,000	52,000
At 4 September 2021	52,000	52,000
<b>Depreciation</b>		
At 4 September 2021	-	-
<b>Net book value</b>		
At 4 September 2021	<u>52,000</u>	<u>52,000</u>
At	<u>52,000</u>	<u>52,000</u>

#### 9 Cash and cash equivalents

	<b>2021 £</b>
Cash on hand	1,200
Cash at bank	50,480
	<u>51,680</u>

#### 10 Creditors: amounts falling due within one year

	<b>2021 £</b>
Other taxation and social security	99
Other creditors	392
	<u>491</u>

#### 11 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £Nil .

## Shahjalal Mosque & Islamic Centre

### Notes to the Financial Statements for the Period from 17 April 2020 to 4 September 2021

#### 12 Funds

	Balance at 17 April 2020 £	Incoming resources £	Resources expended £	Balance at 4 September 2021 £
<b>Unrestricted funds</b>				
General	<u>66,345</u>	<u>101,042</u>	<u>(64,198)</u>	<u>103,189</u>

#### 13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 4 September 2021 £
Tangible fixed assets	52,000	52,000
Current assets	51,680	51,680
Current liabilities	(491)	(491)
Total net assets	<u>103,189</u>	<u>103,189</u>

## Shahjalal Mosque & Islamic Centre

### Statement of Financial Activities by fund for the Period from 17 April 2020 to 4 September 2021

	<b>Total Unrestricted Funds 2021 £</b>
<b>Income and Endowments from:</b>	
Donations and legacies	<u>101,042</u>
Total income	<u>101,042</u>
<b>Expenditure on:</b>	
Raising funds	<u>(64,198)</u>
Total expenditure	<u>(64,198)</u>
Net income	<u>36,844</u>
Net movement in funds	36,844
<b>Reconciliation of funds</b>	
Total funds brought forward	<u>66,345</u>
Total funds carried forward	<u><u>103,189</u></u>

## Shahjalal Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Period from 17 April 2020 to 4 September 2021

	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>	
Donations and legacies (analysed below)	101,042
Total income	<u>101,042</u>
<b>Expenditure on:</b>	
Raising funds (analysed below)	(64,198)
Total expenditure	<u>(64,198)</u>
Net income	<u>36,844</u>
Net movement in funds	36,844
<b>Reconciliation of funds</b>	
Total funds brought forward	<u>66,345</u>
Total funds carried forward	<u><u>103,189</u></u>

## Shahjalal Mosque & Islamic Centre

### Detailed Statement of Financial Activities for the Period from 17 April 2020 to 4 September 2021

	<b>Total 17 April 2020 to 4 September 2021 £</b>
<i>Donations and legacies</i>	
Appeals and donations	61,913
UK Government grants	39,129
	<u>101,042</u>
<i>Raising funds</i>	
Direct costs	(750)
Wages and salaries	(53,722)
Staff pensions (Other) - pension scheme 1	(168)
Water rates	(462)
Light, heat and power	(2,905)
Insurance	(1,798)
Repairs and maintenance	(1,172)
Repairs and renewals	(1,100)
Telephone and fax	(464)
Printing, postage and stationery	(90)
Trade subscriptions	(285)
Sundry expenses	(50)
Cleaning	(582)
Advertising	(650)
	<u>(64,198)</u>