

JALALIA JAAME MOSQUE

REPORTS

AND

FINANCIAL STATEMENTS

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

**ATS Accountants Ltd
Globe House, Moss Bridge Road
Rochdale
OL16 5EB**

JALALIA JAAME MOSQUE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

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JALALIA JAAME MOSQUE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

GENERAL

Registered Charity Number 1198749

ADDRESS

66 Trafalgar Street
Rochdale
OL16 2EB

Committee from 23 January 2024

HONORARY BOARD OF TRUSTEES

Mr. MOSHAHID HUSSAIN (Chair)
Mr. BOSHIR AHMED
Mr. ABDUL SHAHID KHAN
Mr. MOIN UDDIN
Mr. SHAJAN ALI
Mr. OLIUR RAHMAN KHAN
Mr. ZAHIR ALI
Mr. AOLAD ALI
Mr. MOHAMMED ABDUL AHAD
Mr. MOHAMMED ZILU MIAH
Mr. ABDUL MUHIT
Mr. MOHAMMED INAM
Mr. ISKONDOR MIAH
Mr. KAYES MIAH
Mr. MOHAMMED SHAHJAHAN
Mr. MOHAMMED MONIRUZZAMAN

ACCOUNTANT/ INDEPENDENT EXAMINER

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

BANKERS

HSBC Bank plc
2 Yorkshire Street
Rochdale
OL16 1EE

**JALALIA JAAME MOSQUE
REPORT OF THE OFFICERS
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024**

The Honorary Officers present their report on the affairs of the Jalalia Jaame Mosque, together with The Officers have, as required by the Charity Act prepared financial statements for the year ended 31 December 2024 which The Charity has been keeping proper accounting records which disclose with reasonable accuracy at any time the financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. PRINCIPAL ACTIVITIES

The principal activity of the Charity is to provide religious facilities for the followers of the Islamic faith, to establish, manage and maintain the Central Masjid in accordance with Islamic principles and values and to offer provision for Islamic teachings and wider community facilities where necessary and appropriate.

The Charity aims to provide public prayer facilities 5 times a day 365 days a year. To provide facilities for Civil marriage and Nikkah, funeral prayers as well as Eid prayers. To provide Islamic education classes for children as well as Adult Islamic classes for both men and women. To have awareness raising sessions around health and community welfare issues.

Review of achievements and performance

Over the course of the year, we have focused on making organisational improvements for the long-term stability of the Charity. We have also started to review our governance structure and documentations with a view to making improvements as necessary.

We continue to provide Quranic education for adults and children with a wider choice of courses. We continue to accommodate school visits so that children from all backgrounds can learn about Islam and physically see what a Mosque looks like. Our Nikkah service continue to offer Islamic marriage provision for people who wish marry in accordance with sharia law. Our funeral service offered a full range of services to families who have lost loved ones whether at home or in hospital.

2. FINANCIAL REVIEW

Reserves policy: The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet six months' operating costs of the Mosque, and of our community activities and programmes.

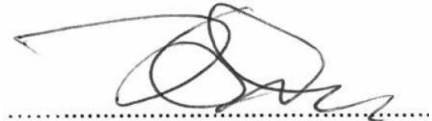
Investment policy and objectives

The charity has no long-term investments. Our cash reserves are held in bank account.

4. ACCOUNTANTS

The Officers placed a resolution before the annual general meeting to appoint ATS Accountants Ltd as accountants and Independent Examiners of the Charity,

By order of the board

A handwritten signature in black ink, appearing to read 'Moshahid Hussain', is written over a horizontal dotted line.

Moshahid Hussain (Chairman)

Date: 29/05/2025

JALALIA JAAME MOSQUE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024
Accountant's Report to the Unaudited Financial Statements to the Officers of
JALALIA JAAME MOSQUE

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 December 2024 set out on pages 6 to 11 and you consider that the charity is exempt from an audit. In accordance with your instructions, we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

ATS Accountants
Globe House, Moss Bridge Road
Rochdale
OL16 5EB

JALALIA JAAME MOSQUE
Independent examiner's report to the trustees

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2024.

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

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

Basis of independent examiner's report

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

Independent examiner's statement

The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of The Chartered Institute of Public Finance and Accountancy (CIPFA).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.



Shahedul Alam BSc (Hons) FCPFA
On behalf of ATS Accountants Ltd

JALALIA JAAME MOSQUE

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 BALANCE SHEET AS AT 31 DECEMBER 2024

			2024		2023
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		1,253,682		1,237,203
Current assets					
Cash at Bank & in Hand	3	198,640		177,334	
Net current assets			1,452,322		1,414,537
Creditors: Amounts falling due within one year	4				
Other Creditors			(3,765)		(4,459)
Net Assets			1,448,557		1,410,078
Funds					
Unrestricted Funds					
Balance brought forward			1,410,078		1,398,420
Prior Year Adjustment			-		-
Surplus for the year			38,479		11,658
Balance Carried Forward			1,448,557		1,410,078

The financial statements were approved by the board of officers and signed on behalf of the officers by:



Moshahid Hussain (Chairman)

Date: 29/05/2025

JALALIA JAAME MOSQUE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024
INCOME AND EXPENDITURE ACCOUNT

	Notes		2024		2023
Income	5	£	£	£	£
Donations and Gifts			165,880		129,968
Other Income			1,575		
Grant Income			2,000		-
			<u>169,455</u>		<u>129,968</u>
Less: Cost of sales	6	24,222		9,193	
Less: Admin Expenses	7	<u>106,754</u>		<u>109,117</u>	
			<u>(130,976)</u>		<u>(118,310)</u>
Surplus on Ordinary Activities for the year			38,479		11,658
Surplus Brought Forward			1,410,078		1,398,420
Prior Year Adjustment			<u>-</u>		<u>-</u>
Surplus Carried Forward			<u>1,448,557</u>		<u>1,410,078</u>

The charity has no recognised gains or losses other than those shown in the Income and Expenditure Account for the above

JALALIA JAAME MOSQUE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024
NOTES TO THE ACCOUNTS

1. STATEMENT OF ACCOUNTING POLICIES

The principal accounting policies of the Charity are set out below:

a) The Accounts are prepared under historical cost convention.

b) Tangible fixed assets

Tangible Fixed Assets are stated at cost and depreciated over their expected lives or anticipated length of use by the Charity in order to write off the cost less estimated residual value. In the opinion of the charity officers, current value is more than its cost. Therefore, no depreciation is provided.

Land & Building	0% Straight Line
Fixtures and fittings	10% Reducing Balance

c) Income

Income comprises the value of Donations and Gifts, sponsors, Tax refunds as well as Interest on Bank Account and VAT where appropriate.

d) Expenditure

The expenses are inclusive of VAT where appropriate.

2. TANGIBLE FIXED ASSETS

	Land & Building	Fixtures & Fittings	Total
Cost/ Revaluation at 01 January 2024	1,186,469	50,734	1,237,203
Revaluation	-	-	-
Additions (Works in progress)	14,000	8,391	22,391
At 31 December 2024	1,200,469	59,125	1,253,682
Depreciation			
At 01 January 2024	-	-	-
Charges for the Year	-	5,912	5,912
At December 2024	-	5,912	5,912
Net Book Value			
At 31 December 2024	1,200,469	53,213	1,253,682
At 31 December 2023	1,186,469	50,734	1,237,203

JALALIA JAAME MOSQUE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024
NOTES TO THE ACCOUNTS

3. CASH IN HAND AND AT BANK

	2024	2023
	£	£
Cash at Bank 1	185,191	176,202
Cash at Bank 2	1,249	-
Cash at Bank 3	4,759	-
Cash in Hand	7,441	1,132
	<u>198,640</u>	<u>177,334</u>

4. CREDITORS

	2024	2023
	£	£
Amounts falling due within one year:		
Creditors:		
PAYE	2,940	1,959
Other creditors	825	2500
Deferred Income	-	-
	<u>3,765</u>	<u>4,459</u>

5. INCOME

	2024	2023
	£	£
<u>Donations & Gifts</u>		
Donations	165,880	129,968
<u>Other Income</u>		
Sponsorship	1,575	-
<u>Grant Income</u>		
Rochdale Council	2,000	-
Total Income	<u>169,455</u>	<u>129,968</u>

JALALIA JAAME MOSQUE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024
NOTES TO THE ACCOUNTS

6. Cost sales :

	2024 £	2023 £
Direct Labour	15,760	9,193
Purchase	8,462	-
	<u>24,222</u>	<u>9,193</u>

7. ADMINISTRATIVE EXPENSES

	2024	2023
Accountancy Fees	950	700
Bank Charges	556	230
Cleaning	1,991	4,308
Equipment expensed	3,117	6,325
Food	-	2,192
Insurance	2,404	2,106
Car Park	-	1,137
Legal & Professional Fees	120	1,211
Light and Heat	21,309	28,696
Membership fee	654	250
Repairs and Maintenance	18,681	20,632
Service Charges	389	-
Software	264	273
Stationery and Printing	2,025	2,035
Telephone	653	678
Wages and Salaries	45,611	37,520
Water	2,117	824
Depreciation:		
F&F	5,912	-
	<u>106,754</u>	<u>109,117</u>

**JALALIA JAAME MOSQUE
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024
NOTES TO THE ACCOUNTS**

8. CAPITAL EXPENDITURE

		2024		2023
		£		£
Land & Buildings	additions	14,000	additions	13,000
Fixtures & Fittings	additions	8,391	additions	-
		<hr/> 22,391 <hr/>		<hr/> 13,000 <hr/>