

Al Madina Jam-e-Masjid

The Bangladesh Centre, 12 Rawson Place, Leeds
LS115JN

Report and Financial Statements for the year ended 31st December 2024

Registered Charity No. 1201561

**Al Madina Jam-e-Masjid
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for the year ended 31st December 2024**

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Al Madina Jam-e-Masjid

Reference and administrative information

TRUSTEES

Mohammed Giash Uddin	Chairman
Syed Jaharul Islam	Vice Chairman
Mohammed Babul Ahmed	Treasurer
Ziaul Haque	Assistant Treasurer
Maulana Anhar Gani	Secretary
Md Abu Khaled	Assistant Secretary
Abdul Ali	Chair Trustee
Syed Rafiqul Hoque	Trustee
Syed Hayder Ali	Trustee
Rofu Miah	Trustee

CHARITY NUMBER 1201561

CORRESPONDENCE ADDRESS The Bangladesh Centre,12 Rawson Place Leeds
LS115JN

BANKERS

EXAMINER HCA Accountants
Park House Wilmington Street Leeds LS7 2BP
United Kingdom

Chairman's Report

Aim and Purposes

The objects of the CIO are:

(a) To advance the religion of Islam for the benefit of the public in accordance with the tenets of Shari'ah, the Islamic Law, as expounded by the school of thought commonly referred to as the Ahlus-Sunnah-wal Jama'ah through in particular:

- (i) establishing, operating and maintaining a Masjid for the performance of prayers and other religious rites and activities;
- (ii) assisting in the facilitating of burial rites for any Muslim; and
- (iii) actively promoting and propagating Islamic teachings in the community.

(b) The advancement of education through the promotion of Islamic, the Bangla language and worldly knowledge through education of the children of the community including through establishment, operation and maintenance of the Madrassa (religious school).
and

(c) The relief of financial hardship, either generally or individually, of the Bangladeshi Muslim community residing in Leeds, the surrounding areas and more generally the world by making grants of money for providing or paying for items, services or facilities.

Powers

The CIO has power to do anything which is calculated to further its objects or is conducive or incidental to doing so. In particular, the CIO's powers include power to:

(a) solicit for and to employ the funds of the charity in furthering the aims and objective set out herein in enhancing the cause of Islam and the Muslim community provided that:

- (i) in exercising this power, the trustees must not undertake any taxable permanent trading activity and must comply with any relevant statutory regulations;
- (ii) funds solicited or received for a particular and specific cause shall be limited to that cause unless in exceptional circumstances; and
- (iii) in the event of limited availability of funding, the priority of order shall be the Masjid and Madrassa education, and then other causes;

(b) Borrow money for the purposes of the CIO without mortgaging any property of the charity or resorting to interest-based financing.

(c) Buy, build, take on lease or in exchange, hire or otherwise acquire any property and to maintain and equip it for use.

(d) Sell, lease or otherwise dispose of all or any part of the property belonging to the CIO. In exercising this power, the CIO must comply as appropriate with sections 117 and 119- 123 of

the Charities Act 2011 and the other provisions of this Constitution relating to Masjid and Waqf properties.

(e) Employ and remunerate such staff as are necessary for carrying out the work of the CIO. The CIO may employ or remunerate a charity trustee only to the extent that it is permitted to do so by clause 6 (Benefits and payments to charity trustees and connected persons) and provided it complies with the conditions of those clauses.

(f) Deposit or invest funds, employ a professional fund-manager, and arrange for the investments or other property of the CIO to be held in the name of a nominee, in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000.

(g) Take and accept (or disclaim) any gift of money, property or other assets whether subject to any special trust or not for the objects of the CIO.

(h) Co-operate and to share good practice with other charities, voluntary bodies and statutory authorities and to exchange information and advice with them.

(i) Establish or support any charitable trusts, associations or institutions formed for any of the charitable purposes included in the objects.

(j) Incorporate subsidiary companies to carry on any trade.

(k) Print and publish any newspapers, periodicals, books, articles, leaflets, website or other media.

(l) Raise funds and organize appeals and invite and receive contributions from any person, persons or organizations subject to Sariah law by way of subscription, donation or otherwise.

(m) Make donations or offer support to other charitable organizations to support activities that further the CIO's objects.

(n) Do all such other lawful things as may further the attainment of the objects of the CIO.

Application of Income and Property

The income and property of the CIO must be applied solely towards the promotion of the objects:

(a) a charity trustee is entitled to be reimbursed from the property of the CIO or may pay out of such property reasonable expenses properly incurred by him or her when acting on behalf of the CIO;

(b) a charity trustee may benefit from trustee indemnity insurance cover purchased at the CIO's expense in accordance with, and subject to the conditions in, section 189 of the Charities Act 2011.

None of the income or property of the CIO may be paid or transferred directly or indirectly by way of dividend, bonus or otherwise by way of profit to any member of the CIO. This does not prevent a member who is not also a charity trustee receiving:

(a) a benefit from the CIO as a beneficiary of the CIO;

(b) reasonable and proper remuneration for any goods or services supplied to the CIO.

Nothing in this clause shall prevent a charity trustee or connected person receiving any benefit or payment which is authorised by clause 6.

Financial Review

During the year under review the charity's income was £142,835. Expenditure amounted to £52,012 and a profit of £90,823 was recorded for the year.

Structure, Governance and Management

(a) Eligibility

Membership of the CIO is open to any natural person aged 18 year or above, who resides in Leeds, follows Islam, who is interested in furthering its purposes, and who, by applying for membership, has indicated his, her or its agreement to become a member and acceptance of the duty of members set out in clause 9.3. A member may be an individual, a corporate body, or an organization which is not incorporated.

(b) Admission procedure

The charity trustees:

- (i) May require applications for membership to be made in any reasonable way that they decide.
- (ii) Shall, if they approve an application for membership, notify the applicant of their decision within 28 days.
- (iii) May refuse an application for membership if they believe that it is in the best interests of the CIO for them to do so.
- (iv) May, as an alternative to refusing an application for membership, offer the applicant the option to become an associate member.
- (v) Shall, if they decide to refuse an application for membership, give the applicant their reasons for doing so, within 21 days of the decision being taken, and give the applicant the opportunity to appeal against the refusal.
- (vi) Shall give a fair consideration to any such appeal, and shall inform the applicant of their decision, but any decision to confirm refusal of the application for membership shall be final. Should the charity trustees approve an application, the applicant shall only obtain the rights associated with membership once all fees due CIO by the applicant to the have been paid in cleared funds.

Number of charity trustees

(a) There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

(b) The maximum number of charity trustees is five. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

First charity trustees

The first charity trustees of the CIO are:

Abdul Ali
Syed Rafiqul Hoque
Syed Hayder Ali
Rofu Miah

Mohammed Giash Uddin
Chairman

15th Jul 2025

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.



Mohammed Giash Uddin
Chair



Abdul Ali *BEHALF*
Trustee

Independent examiner's report on the accounts

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:
to keep accounting records in accordance with section 130 of Charities Act; and
to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met;
to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed

Date 15th Jul 2025

HCA Accountants
Park House
Wilmington Street
Leeds
LS7 2BP

Statement of Financial Activities


Descriptions by natural category	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total 2024	Total 2023
		£	£	£	£	£
Incoming resources				F04	£	£
Donations, legacies and Grants	3	142,835	-	-	142,835	107,888
Congregation Fund raising Events	3		-	-		
Interest and dividends			-	-		
Total incoming resources		142,835	-	-	142,835	107,888
Resources expended (Notes 4-7)						
Wages, salaries, pensions and NI	6	18,237	-	-	18,237	18,877
Rent, rates and Insurance		2,181	-	-	2,181	1,620
Telephone postage and stationery		471	-	-	471	2,093
Repairs and maintenance		2,446	-	-	2,446	28,239
Subcontractor costs		19,170	-	-	19,170	28,190
Other direct cost		241	-	-	241	453
Computer expense		180	-	-	180	44
Light & Heat		6,642	-	-	6,642	1,524
Accountancy		1,300	-	-	1,300	580
Depreciation		225	-	-	225	281
Legal & Professional fee		895	-	-	895	1,020
Bank Charges		25	-	-	25	-
		52,012	-	-	52,012	82,921
Profit and (loss) for the year		90,823	-	-	90,823	24,966
Brought forward		24,966	-	-	24,966	
Total funds carried forward		115,789	-	-	115,789	24,966

Balance Sheet

	Note	Total this year 2024 £	Total last year 2023 £
Fixed assets			
Tangible assets	7	118,322	1,123
Total fixed assets		118,322	1,123
Current assets			
Cash at bank and in hand		3,164	24,410
Total current assets		3,164	24,410
Creditors: amounts falling due within one year	9	5,696	5,721
Net current assets/(liabilities)		115,789	24,966
Total assets less current liabilities		115,789	24,966
Creditors: amounts falling due after one year		-	-
Provisions for liabilities and charges		-	-
Net assets		115,789	24,966
Funds of the Charity			
Unrestricted funds		142,835	107,888
Total unrestricted funds		142,835	107,888
Restricted income funds	10		
Endowment funds	10		-
Total funds		142,835	107,888

**Signed by one or two trustees on
behalf of all the trustees**

**Date of
approval**

Signature		16-7-2025
Signature		

Notes to the Accounts

1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards; and with the Charities Act 1993.

2. Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- ☐ the charity becomes entitled to the resources;
- ☐ the trustees are virtually certain they will receive the resources; and
- ☐ the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks and work in progress

These are valued at the lower of cost or market value.

3. Analysis of incoming resources

Analysis	Unrestricted £	restricted £	This year £	Last year £
Offering				
Donations	142,835		142,835	107,888
Mission			-	-
Anniversary			-	-
Total			142,835	107,888

4. Analysis of resources expended

See Statement of Financial Activities above

5. Details of certain items of expenditure

5.1 Trustee expenses

Number of trustees who were paid expenses
Nature of the expenses
Total amount paid

This year	Last year
-	-
-	-
-	-

5.2 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
500	500
-	-

6. Paid employees

6.1 Staff Costs

Gross wages, salaries and benefits in kind
Employer's National Insurance costs
Pension costs

Total staff costs

This year	Last year
18,065	18,763
-	-
172	114
18,237	18,877
This year Number	Last year Number
4	4
4	4

6.2 Average number of full-time equivalent employees in the year

The parts of the charity in which the employees work

Total

6.3 Defined contribution pension scheme

There is no scheme

7. Tangible fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Furniture and Fixtures & Fittings - 20% reducing balance

8. Creditors and Accruals

8.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	5,163	5,154	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	33	67	-	-
Accruals and deferred income	500	500	-	-
Total	5,696	5,721	-	-

9. Endowment and restricted income funds

The charity has no endowment or restricted income funds.