

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2019
for
Jalalia Mosque & Education Centre

M Raza & Co
Chartered Certified Accountants
166 Whitchurch Road
Cardiff
South Glamorgan
CF14 3NA

Jalalia Mosque & Education Centre

Contents of the Financial Statements
for the Year Ended 31 July 2019

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 2 |
| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
| Notes to the Financial Statements | 6 to 10 |
| Detailed Statement of Financial Activities | 11 |

Jalalia Mosque & Education Centre

Report of the Trustees for the Year Ended 31 July 2019

The trustees present their report with the financial statements of the charity for the year ended 31 July 2019. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Jalalia Mosque provides and maintains Muslim worship facilities for the Sunni Hanafi sect of Islam. It also provides education sessions for children, funeral services and Nikka (Marriage) ceremonies. One of our most important and growing function is to provide help and support to the growing disadvantaged and elderly members of the community.

All activities carried out are funded by generous donations from the communities and wider stakeholders of the Mosque. When planning activities for the year we decided to invest in to a property which is located right next to Jalalia Mosque. This will not only generate additional income for the Mosque but it will also provide security and scope to expand the mosque in the future.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

This year we have been successful in attracting new community members to the mosque to perform their daily salah (prayers).

Also this year, one of our aims was to raise donations in order to pay for the purchasing the property next to the Mosque. The aim was to get donations from the communities as well as interest free loans.

The campaign included approaching local community members to donate for the project, leaflet distribution, and spreading our campaign through social media especially during Ramadan as this is the month where charity is given more than any other month..

With the combination of donations, interest free loans and our existing funds, we have successfully completed the purchase of the property.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1119082

Principal address

Machen Place
Cardiff
CF11 6ER

Trustees

L Miah Chairman
S Islam Vice Chairman
M Sujon Secretary
M Kobir Assistant Secretary
S Rahman Treasurer
B Ahmed Assistant Secretary
E Ali Executive Members
O Rahman Executive Members
A Hussain Executive Members
A Malik Executive Members
A Samad Executive Members
M Ranu Executive Members
I Ahmed Executive Members
K Miah Trustee (appointed 20.1.19)
K Islam Trustee (appointed 20.1.19)
J Miah Trustee (appointed 20.1.19)
M Ali Trustee (appointed 20.1.19)

Jalalia Mosque & Education Centre


Report of the Trustees
for the Year Ended 31 July 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

M Raza & Co
Chartered Certified Accountants
166 Whitchurch Road
Cardiff
South Glamorgan
CF14 3NA

Approved by order of the board of trustees on 23 June 2020 and signed on its behalf by:



M Sujon - Trustee

**Independent Examiner's Report to the Trustees of
Jalalia Mosque & Education Centre**

Independent examiner's report to the trustees of Jalalia Mosque & Education Centre

I report to the charity trustees of the Trust on my examination of the accounts of Jalalia Mosque & Education Centre (the Trust) for the year ended 31 July 2019.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and 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.



Faraz Raza
Association of Chartered Certified Accountants
M Raza & Co
Chartered Certified Accountants
166 Whitchurch Road
Cardiff
South Glamorgan
CF14 3NA

23 June 2020

Jalalia Mosque & Education Centre

Statement of Financial Activities
for the Year Ended 31 July 2019

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.7.19 Total funds £ | 31.7.18 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 68,401 | 92,475 | 160,876 | 65,866 |
| EXPENDITURE ON | | | | | |
| Raising funds | 2 | 62,619 | - | 62,619 | 78,039 |
| Other | | 1,178 | - | 1,178 | - |
| Total | | 63,797 | - | 63,797 | 78,039 |
| NET INCOME/(EXPENDITURE) | | 4,604 | 92,475 | 97,079 | (12,173) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 930,732 | - | 930,732 | 942,905 |
| TOTAL FUNDS CARRIED FORWARD | | 935,336 | 92,475 | 1,027,811 | 930,732 |

The notes form part of these financial statements


Jalalia Mosque & Education Centre

Balance Sheet

31 July 2019

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.7.19 Total funds £ | 31.7.18 Total funds £ |
|--|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | 1,014,003 | 93,238 | 1,107,241 | 876,078 |
| CURRENT ASSETS | | | | | |
| Cash at bank and in hand | | (80,782) | 94,237 | 13,455 | 57,539 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 7 | (2,885) | - | (2,885) | (2,885) |
| NET CURRENT ASSETS | | <u>(83,667)</u> | <u>94,237</u> | <u>10,570</u> | <u>54,654</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 930,336 | 187,475 | 1,117,811 | 930,732 |
| CREDITORS | | | | | |
| Amounts falling due after more than one year | 8 | 5,000 | (95,000) | (90,000) | - |
| NET ASSETS | | <u>935,336</u> | <u>92,475</u> | <u>1,027,811</u> | <u>930,732</u> |
| FUNDS | 10 | | | | |
| Unrestricted funds | | | | 935,336 | 930,732 |
| Restricted funds | | | | 92,475 | - |
| TOTAL FUNDS | | | | <u>1,027,811</u> | <u>930,732</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 23 June 2020 and were signed on its behalf by:


M Sujon - Trustee

Notes to the Financial Statements
for the Year Ended 31 July 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. RAISING FUNDS

Raising donations and legacies

| | 31.7.19 | 31.7.18 |
|---------------|-------------------|-------------------|
| | £ | £ |
| Support costs | 42,495 | 36,602 |
| | <u> </u> | <u> </u> |

Jalalia Mosque & Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 July 2019

2. RAISING FUNDS - continued

Investment management costs

| | 31.7.19 | 31.7.18 |
|---------------------|----------------|----------------|
| | £ | £ |
| Property repairs | 3,150 | 3,783 |
| Window Replacements | 5,925 | 27,611 |
| | <u>9,075</u> | <u>31,394</u> |
| Aggregate amounts | <u>62,619</u> | <u>78,039</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2019 nor for the year ended 31 July 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2019 nor for the year ended 31 July 2018.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 31.7.19 | 31.7.18 |
|--------------------------------|----------------|----------------|
| | 4 | 5 |
| Fundraising and Administrative | <u>4</u> | <u>5</u> |

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|------------------------------------|----------------------------------|------------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 65,866 | - | 65,866 |
| EXPENDITURE ON | | | |
| Raising funds | 78,039 | - | 78,039 |
| NET INCOME/(EXPENDITURE) | <u>(12,173)</u> | <u>-</u> | <u>(12,173)</u> |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 942,905 | - | 942,905 |
| TOTAL FUNDS CARRIED FORWARD | <u>930,732</u> | <u>-</u> | <u>930,732</u> |

Jalalia Mosque & Education Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2019**

6. TANGIBLE FIXED ASSETS

| | Freehold property £ | Improvements to property £ | Fixtures and fittings £ | Totals £ |
|-----------------------------------|---------------------------|-------------------------------------|----------------------------------|-------------|
| COST | | | | |
| At 1 August 2018 | 513,086 | 347,521 | 37,591 | 898,198 |
| Additions | 231,163 | - | - | 231,163 |
| At 31 July 2019 | 744,249 | 347,521 | 37,591 | 1,129,361 |
| DEPRECIATION | | | | |
| At 1 August 2018 and 31 July 2019 | - | - | 22,120 | 22,120 |
| NET BOOK VALUE | | | | |
| At 31 July 2019 | 744,249 | 347,521 | 15,471 | 1,107,241 |
| At 31 July 2018 | 513,086 | 347,521 | 15,471 | 876,078 |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.7.19 £ | 31.7.18 £ |
|-----------------|--------------|--------------|
| Other creditors | 2,885 | 2,885 |

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 31.7.19 £ | 31.7.18 £ |
|-----------------|--------------|--------------|
| Other creditors | 90,000 | - |

9. LOANS

An analysis of the maturity of loans is given below:

| | 31.7.19 £ | 31.7.18 £ |
|--|--------------|--------------|
| Amounts falling between one and two years: | | |
| Other loans - 1-2 years | 90,000 | - |

10. MOVEMENT IN FUNDS

| | At 1.8.18 £ | Net movement in funds £ | At 31.7.19 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 930,732 | 4,604 | 935,336 |
| Restricted funds | | | |
| Property Fund | - | 92,475 | 92,475 |
| TOTAL FUNDS | 930,732 | 97,079 | 1,027,811 |

Jalalia Mosque & Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 July 2019

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 68,401 | (63,797) | 4,604 |
| Restricted funds | | | |
| Property Fund | 92,475 | - | 92,475 |
| TOTAL FUNDS | <u>160,876</u> | <u>(63,797)</u> | <u>97,079</u> |

Comparatives for movement in funds

| | At 1.8.17 £ | Net movement in funds £ | At 31.7.18 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 942,905 | (12,173) | 930,732 |
| TOTAL FUNDS | <u>942,905</u> | <u>(12,173)</u> | <u>930,732</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 65,866 | (78,039) | (12,173) |
| TOTAL FUNDS | <u>65,866</u> | <u>(78,039)</u> | <u>(12,173)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.8.17 £ | Net movement in funds £ | At 31.7.19 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 942,905 | (7,569) | 935,336 |
| Restricted funds | | | |
| Property Fund | - | 92,475 | 92,475 |
| TOTAL FUNDS | <u>942,905</u> | <u>84,906</u> | <u>1,027,811</u> |

Jalalia Mosque & Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 July 2019

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 134,267 | (141,836) | (7,569) |
| Restricted funds | | | |
| Property Fund | 92,475 | - | 92,475 |
| TOTAL FUNDS | <u>226,742</u> | <u>(141,836)</u> | <u>84,906</u> |

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2019.

Jalalia Mosque & Education Centre

Detailed Statement of Financial Activities
for the Year Ended 31 July 2019

| | 31.7.19 £ | 31.7.18 £ |
|-------------------------------------|---------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 152,916 | 52,306 |
| Subscriptions | 7,960 | 13,560 |
| | <hr/> 160,876 | <hr/> 65,866 |
| Total incoming resources | 160,876 | 65,866 |
| EXPENDITURE | | |
| Investment management costs | | |
| Property repairs | 3,150 | 3,783 |
| Window Replacements | 5,925 | 27,611 |
| | <hr/> 9,075 | <hr/> 31,394 |
| Other | | |
| Charitable Meals | 1,178 | - |
| Support costs | | |
| Management | | |
| Wages | 39,988 | 27,148 |
| Social security | 2,507 | 1,507 |
| Pensions | - | 196 |
| Funeral Expenses | 1,710 | - |
| Rates and water | 225 | 260 |
| Insurance | 2,452 | 1,784 |
| Light and heat | 2,733 | 4,010 |
| Telephone | 1,047 | 728 |
| Postage and stationery | 167 | 1,838 |
| Sundries | - | 4,211 |
| Cleaning | 176 | 615 |
| Fixtures and fittings | - | 3,868 |
| | <hr/> 51,005 | <hr/> 46,165 |
| Finance | | |
| Bank charges | 25 | - |
| Governance costs | | |
| Accountancy and legal fees | 2,514 | 480 |
| | <hr/> 63,797 | <hr/> 78,039 |
| Total resources expended | 63,797 | 78,039 |
| Net income/(expenditure) | <hr/> 97,079 | <hr/> (12,173) |