

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2018
for
Jalalia Mosque & Education Centre

M Raza & Co
Incorporated Financial Accountants
166 Whitchurch Road
Cardiff
CF14 3NA

Jalalia Mosque & Education Centre

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for the Year Ended 31 July 2018

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Jalalia Mosque & Education Centre

Report of the Trustees for the Year Ended 31 July 2018

The trustees present their report with the financial statements of the charity for the year ended 31 July 2018. 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).

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 | - appointed 14.12.17 |
| S Islam | Vice Chairman | - appointed 14.12.17 |
| M Sujon | Secretary | - appointed 14.12.17 |
| M Kobir | Assistant Secretary | - appointed 14.12.17 |
| S Rahman | Treasurer | - appointed 14.12.17 |
| B Ahmed | Assistant Secretary | - appointed 14.12.17 |
| E Ali | Executive Members | - appointed 14.12.17 |
| O Rahman | Executive Members | - appointed 14.12.17 |
| A Hussain | Executive Members | - appointed 14.12.17 |
| A Malik | Executive Members | - appointed 14.12.17 |
| A Samad | Executive Members | - appointed 14.12.17 |
| M Ranu | Executive Members | - appointed 14.12.17 |
| I Ahmed | Executive Members | - appointed 14.12.17 |
| 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 |
| A Miah | Trustee | - resigned 13.12.17 |
| M Ali | Trustee | - resigned 13.12.17 |
| A Shamim | Trustee | - resigned 13.12.17 |

Independent examiner

M Raza & Co
Incorporated Financial Accountants
166 Whitchurch Road
Cardiff
CF14 3NA

Approved by order of the board of trustees on 27 June 2019 and signed on its behalf by:

S Rahman - 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 on my examination of the accounts of the Jalalia Mosque & Education Centre (the Trust) for the year ended 31 July 2018.

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').

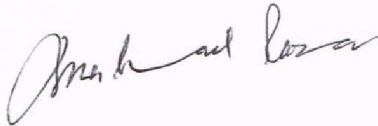
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Mahmood Raza
Institute of Financial Accountants
M Raza & Co
Incorporated Financial Accountants
166 Whitchurch Road
Cardiff
CF14 3NA

27 June 2019

Jalalia Mosque & Education Centre

Statement of Financial Activities
for the Year Ended 31 July 2018

| | | 31.7.18 | 31.7.17 |
|--|-------|---------------------|----------------|
| | | Unrestricted | Total |
| | | fund | funds |
| | | £ | £ |
| INCOME AND ENDOWMENTS FROM | Notes | | |
| Donations and legacies | | 65,866 | 58,669 |
| Total | | 65,866 | 58,669 |
| EXPENDITURE ON | | | |
| Raising funds | 2 | 78,040 | 66,273 |
| NET INCOME/(EXPENDITURE) | | (12,174) | (7,604) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 942,905 | 950,509 |
| TOTAL FUNDS CARRIED FORWARD | | <u>930,731</u> | <u>942,905</u> |

Jalalia Mosque & Education Centre

Balance Sheet
At 31 July 2018

| | Notes | 31.7.18 Unrestricted fund £ | 31.7.17 Total funds £ |
|--|-------|--------------------------------------|--------------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 6 | 876,078 | 879,946 |
| CURRENT ASSETS | | | |
| Cash at bank and in hand | | 57,539 | 65,844 |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | (2,886) | (2,885) |
| NET CURRENT ASSETS | | <u>54,653</u> | <u>62,959</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 930,731 | 942,905 |
| NET ASSETS | | <u>930,731</u> | <u>942,905</u> |
| FUNDS | 8 | | |
| Unrestricted funds | | 930,731 | 942,905 |
| TOTAL FUNDS | | <u>930,731</u> | <u>942,905</u> |

The financial statements were approved by the Board of Trustees on 27 June 2019 and were signed on its behalf by:

S Rahman -Trustee

M Sujon -Trustee

Jalalia Mosque & Education Centre

Notes to the Financial Statements for the Year Ended 31 July 2018

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.

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

| | 31.7.18 | 31.7.17 |
|---------------|---------|---------|
| | £ | £ |
| Support costs | 36,601 | 40,479 |

Other trading activities

| | 31.7.18 | 31.7.17 |
|---------------|---------|---------|
| | £ | £ |
| Support costs | 10,043 | 11,356 |

Jalalia Mosque & Education Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2018**

2. RAISING FUNDS - continued

Investment management costs

| | | |
|---------------------|---------------|---------------|
| | 31.7.18 | 31.7.17 |
| | £ | £ |
| Property repairs | 3,784 | 14,438 |
| Window Replacements | 27,611 | - |
| | <u>31,395</u> | <u>14,438</u> |

| | | |
|-------------------|---------------|---------------|
| Aggregate amounts | <u>78,039</u> | <u>66,273</u> |
|-------------------|---------------|---------------|

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2018 nor for the year ended 31 July 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2018 nor for the year ended 31 July 2017.

4. STAFF COSTS

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

| | |
|----------|----------|
| 31.7.18 | 31.7.17 |
| <u>5</u> | <u>5</u> |

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | |
|------------------------------------|------------------------------------|
| | Unrestricted fund £ |
| INCOME AND ENDOWMENTS FROM | |
| Donations and legacies | 58,669 |
| Total | <u>58,669</u> |
| EXPENDITURE ON | |
| Raising funds | 66,273 |
| Total | <u>66,273</u> |
| NET INCOME/(EXPENDITURE) | <u>(7,604)</u> |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 950,509 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>942,905</u></u> |

Jalalia Mosque & Education Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 July 2018**

6. TANGIBLE FIXED ASSETS

| | Freehold property £ | Improvements to property £ | Fixtures and fittings £ | Totals £ |
|-----------------------------------|------------------------|-------------------------------|----------------------------|-------------|
| COST | | | | |
| At 1 August 2017 and 31 July 2018 | 513,086 | 347,521 | 37,591 | 898,198 |
| DEPRECIATION | | | | |
| At 1 August 2017 | - | - | 18,252 | 18,252 |
| Charge for year | - | - | 3,868 | 3,868 |
| At 31 July 2018 | - | - | 22,120 | 22,120 |
| NET BOOK VALUE | | | | |
| At 31 July 2018 | 513,086 | 347,521 | 15,471 | 876,078 |
| At 31 July 2017 | 513,086 | 347,521 | 19,339 | 879,946 |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-----------------|--------------|--------------|
| | 31.7.18 £ | 31.7.17 £ |
| Other creditors | 2,885 | 2,885 |

8. MOVEMENT IN FUNDS

| | At 1.8.17 £ | Net movement in funds £ | At 31.7.18 £ |
|---------------------------|----------------|----------------------------|-----------------|
| Unrestricted funds | | | |
| General fund | 942,905 | (12,174) | 930,731 |
| TOTAL FUNDS | 942,905 | (12,174) | 930,731 |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|-------------------------|-------------------------|------------------------|
| Unrestricted funds | | | |
| General fund | 65,866 | (78,040) | (12,174) |
| TOTAL FUNDS | 65,866 | (78,040) | (12,174) |

Comparatives for movement in funds

| | At 1.8.16 £ | Net movement in funds £ | At 31.7.17 £ |
|---------------------------|----------------|----------------------------|-----------------|
| Unrestricted Funds | | | |
| General fund | 950,509 | (7,604) | 942,905 |
| TOTAL FUNDS | 950,509 | (7,604) | 942,905 |

Jalalia Mosque & Education Centre

Notes to the Financial Statements - continued
for the Year Ended 31 July 2018

8. **MOVEMENT IN FUNDS - continued**

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 58,669 | (66,273) | (7,604) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>58,669</u> | <u>(66,273)</u> | <u>(7,604)</u> |

9. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2018.

Jalalia Mosque & Education Centre

Detailed Statement of Financial Activities
for the Year Ended 31 July 2018

| | 31.7.18 £ | 31.7.17 £ |
|------------------------------------|-----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 52,306 | 52,249 |
| Subscriptions | 13,560 | 6,420 |
| | <u>65,866</u> | <u>58,669</u> |
| Total incoming resources | 65,866 | 58,669 |
| EXPENDITURE | | |
| Investment management costs | | |
| Property repairs | 3,783 | 14,438 |
| Window Replacements | 27,611 | - |
| | <u>31,394</u> | <u>14,438</u> |
| Support costs | | |
| Management | | |
| Wages | 27,148 | 34,297 |
| Social security | 1,507 | 4,738 |
| Pensions | 196 | 541 |
| Rates and water | 260 | 245 |
| Insurance | 1,784 | 2,030 |
| Light and heat | 4,010 | 3,250 |
| Telephone | 728 | 621 |
| Postage and stationery | 1,838 | 818 |
| Sundries | 4,211 | 4,146 |
| Cleaning | 615 | 789 |
| Fixtures and fittings | 3,868 | - |
| | <u>46,165</u> | <u>51,475</u> |
| Governance costs | | |
| Accountancy and legal fees | 480 | 360 |
| | <u>78,039</u> | <u>66,273</u> |
| Total resources expended | | |
| | <u>78,039</u> | <u>66,273</u> |
| Net expenditure | <u>(12,173)</u> | <u>(7,604)</u> |