Charity registration number: 1141065

JALALABAD JAMAY MASJID
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ATS Accountants Ltd
Suite F6.9, Globe House Globe Park
Moss Bridge Road
Rochdale
Lancashire
OL16 5EB

Jalalabad Jamay Masjid
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Jalalabad Jamay Masjid
Trustees' Report For The Year Ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024.

Objectives and Activities

Aims and Objectives

The trust's objectives as laid down in the trust deed referred to above are as follows:-

- The furtherance of the Islamic religion.
- The provision of appropriate religious services for either members of the charity or for the general public.
- The provision of radio broadcast services for those unable to attend services in person.
- The provision of accommodation and teaching and such other facilities in connection therewith for Muslim students as the trustees in their discretion consider appropriate.
- The acqusition, maintenance and organisation of institutions of islamic religious teaching and the provision of such libraries and facilities as the trustees consider appropriate to cater mainly for Islamic religious books and works, including their translation, printing and distribution.
- The provision of financial assistance wherever possible to such religious institutions.

Significant Activities

During the year, the charity provided weekly religious services within the building and by way of broadcasts to those members unable to attend in person. All these services were well attended. It also successfully provided tuition classes, throughout the year.

Financial Review

Financial Position

The charity recorded a deficit for the year on the general fund of £21265, compared to a deficit of £10,208 last year.

It also recorded a deficit of £15623 on its Masjid Development Fund as a result of depreciation being charged in respect of the building.

The overall deficit for the year was £21266 in comparison to a deficit of £25832

Reserves Policy

The charity's ultimate objective is to hold sufficient reserves to cover one year's general fund expenditure. At the year end, the level of unrestricted reserves held exceeds the amount required under this policy, ensuring that the charity is in a strong financial position to sustain its operations.

Structure, Governance and Management

Governing Document

The organisation is a charitable trust established in 2010 by means of deed of settlement. That deed was formally registered with the Charity Commission on 1 April 2011.

Reference and Administrative Details

Trustees

Mr Azefor Ali - Chair
Mr Shahir Islam - Trustee
Mr Nuruzzaman Khan - Trustee
Mr Shiraz Miah - Trustee
Mr Jitu Miah - Trustee
Mufti Helal Mahmood - Trustee

Charity Number

1141065

Principal Address

Sickle Street
Oldham
OL4 1SB

Independent Examiner

Shahed Alam
ATS Accountants Ltd
Suite F6.9, Globe House Globe Park
Moss Bridge Road
Rochdale
Lancashire
OL16 5EB

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Azefor Ali

Trustee
18/09/2026

Jalalabad Jamay Masjid
Independent Examiner's Report to the Trustees of Jalalabad Jamay Masjid
For The Year Ended 31 December 2024

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

Responsibilities and Basis of Report

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

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.

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

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 contents 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.

Shahed Alam

18/09/2026
Suite F6.9, Globe House Globe Park
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Jalalabad Jamay Masjid
Statement of Financial Activities
For The Year Ended 31 December 2024

	Notes	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	37,677	-	37,677	48,607
Other trading activities	**4**	49,048	-	49,048	37,780
		86,725	-	86,725	86,387
EXPENDITURE ON:					
Raising funds	**6**	(300)	-	(300)	-
Charitable activities:	**6**				
Charitable acitvity		(107,691)	-	(107,691)	(96,596)
Masjid Development Fund		-	-	-	(15,623)
		(107,991)	-	(107,991)	(112,219)
NET EXPENDITURE		(21,266)	-	(21,266)	(25,832)
Transfers between funds	**13**	(57,099)	57,099	-	-
NET MOVEMENT IN FUNDS		(78,365)	57,099	(21,266)	(25,832)
RECONCILIATION OF FUNDS:					
Total funds brought forward		113,789	682,105	795,894	821,726
TOTAL FUNDS CARRIED FORWARD	**13**	35,424	739,204	774,628	795,894

The notes on pages 8 to 12 form part of these financial statements.

Jalalabad Jamay Masjid
Comparative Statement of Financial Activities
For The Year Ended 31 December 2024

	Notes	Unrestricted funds	Restricted funds	2023 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	48,607	-	48,607
Other trading activities	**4**	37,780	-	37,780
		86,387	-	86,387
EXPENDITURE ON:				
Charitable activities:	**6**			
Charitable acitvity		(96,596)	-	(96,596)
Masjid Development Fund		-	(15,623)	(15,623)
		(96,596)	(15,623)	(112,219)
NET EXPENDITURE		(10,209)	(15,623)	(25,832)
NET MOVEMENT IN FUNDS		(10,209)	(15,623)	(25,832)
RECONCILIATION OF FUNDS:				
Total funds brought forward		123,998	697,728	821,726
TOTAL FUNDS CARRIED FORWARD	**13**	113,789	682,105	795,894

The notes on pages 8 to 12 form part of these financial statements.

Jalalabad Jamay Masjid
Statement of Financial Position
As At 31 December 2024

	Notes	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**10**	36,129	624,922	661,051	677,732
		36,129	624,922	661,051	677,732
CURRENT ASSETS					
Stocks	**11**	1,270	-	1,270	1,270
Cash at bank and in hand		3,672	114,282	117,954	120,493
		4,942	114,282	119,224	121,763
Creditors: Amounts Falling Due Within One Year	**12**	(5,647)	-	(5,647)	(3,601)
NET CURRENT ASSETS (LIABILITIES)		(705)	114,282	113,577	118,162
TOTAL ASSETS LESS CURRENT LIABILITIES		35,424	739,204	774,628	795,894
NET ASSETS		35,424	739,204	774,628	795,894
FUNDS OF THE CHARITY					
Restricted Funds				739,204	682,105
Unrestricted Funds				35,424	113,789
TOTAL FUNDS	**13**			774,628	795,894

On behalf of the board

Mr Azefor Ali

Trustee
18/09/2026

The notes on pages 8 to 12 form part of these financial statements.

1. General Information

Jalalabad Jamay Masjid is an unincorporated charity registered with the Charity Commission, registered charity number 1141065. The principal address is Sickle Street, Oldham, OL4 1SB.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Restricted Funds
In each case either where there is a specific appeal for a particular project or where the donor lays down a specific purpose for the donation made to the charity, that appeal/donation is treated as a Restricted Fund and is accounted for separately e.g. the Masjid (mosque) Development Appeal. All other income forms part of the charity's Unrestricted Funds.

Designated Funds
From time to time, the Trustees may deem some of the Unrestricted Funds to be Designated Funds where the purpose of such funds has been clearly specified by them. Currently, the charity does not have any designated funds.

2.3. Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the charity is deemed to be entitled to the income and the amount can be quantified with reasonable accuracy.

2.4. Resources Expended

All expenditure is accounted for as and when it arises, even where capitalised. Wherever possible, all expenditure is charged directly to the relevant activity.

2.5. Tangible Fixed Assets and Depreciation

All expenditure on fixed assets of £500 or above incurred after 1 April 2011 is capitalised.

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Straight line depreciation over 50 years
Plant & Machinery	Straight line depreciation over 10 years
Fixtures & Fittings	Straight line depreciation over 5 years

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2024 Unrestricted funds £	2023 Unrestricted funds £
Donations and gifts	37,677	48,607

4. **Income from Other Trading Activities**

	2024	2023
	Unrestricted funds	**Unrestricted funds**
	£	**£**
Membership subscriptions	14,931	6,045
Fundraising events	3,856	6,504
Election Fees	1,000	-
Hall, Table & Chair Hire	3,500	2,267
Nikah	900	-
Maktab & Other Classes	24,861	22,217
Events Income	-	747
	49,048	37,780

5. **Net Income/(Expenditure)**

The net expenditure is stated after charging/(crediting):

	2024	2023
	£	**£**
Depreciation of tangible fixed assets - owned	16,681	16,681

6. **Analysis of Expenditure**

			2024
	Activities undertaken directly	**Support costs** (see note 7)	**Total**
	£	**£**	**£**
Raising funds	-	300	300
Charitable acitvity	8,120	99,571	107,691
	8,120	99,871	107,991

			2023
	Activities undertaken directly	**Support costs** (see note 7)	**Total**
	£	**£**	**£**
Charitable acitvity	66,910	29,686	96,596
Masjid Development Fund	-	15,623	15,623
	66,910	45,309	112,219

7. **Support Costs**

	Raising funds	Charitable acitvity	2024 Total
	£	£	£
Employee costs	-	61,215	61,215
Premises expenses	-	19,044	19,044
General administration	300	2,631	2,931
Depreciation	-	16,681	16,681
	300	99,571	99,871

	Charitable acitvity	Masjid Development Fund	2023 Total
	£	£	£
Premises expenses	18,904	-	18,904
General administration	9,724	-	9,724
Depreciation	1,058	15,623	16,681
	29,686	15,623	45,309

8. **Independent Examiner's Remuneration**

	2024	2023
	£	£
Independent examination of the financial statements	300	300

9. **Average Number of Employees**

Average number of employees during the year was: NIL (2023: NIL)

10. **Tangible Assets**

	Land & Property Freehold	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 January 2024	814,373	5,500	2,540	822,413
As at 31 December 2024	814,373	5,500	2,540	822,413
Depreciation				
As at 1 January 2024	140,607	2,550	1,524	144,681
Provided during the period	15,623	550	508	16,681
As at 31 December 2024	156,230	3,100	2,032	161,362
Net Book Value				
As at 31 December 2024	658,143	2,400	508	661,051
As at 1 January 2024	673,766	2,950	1,016	677,732

11. **Stocks**

	2024	2023
	£	£
Stock	1,270	1,270

12. **Creditors: Amounts Falling Due Within One Year**

	2024	2023
	£	£
Other creditors	1,847	-
Accruals and deferred income	3,800	3,601
	5,647	3,601

13. **Movement in Funds**

	As at 1 January 2024	Income	Expenditure	Transfers	As at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	113,789	86,725	(107,991)	(57,099)	35,424
Restricted funds					
Restricted	682,105	-	-	(57,183)	624,922
Restricted Funds	-	-	-	114,282	114,282
Total restricted funds	682,105	-	-	57,099	739,204
Total funds	795,894	86,725	(107,991)	-	774,628

	As at 1 January 2023	Income	Expenditure	As at 31 December 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	123,998	86,387	(96,596)	113,789
Restricted funds				
Restricted	697,728	-	(15,623)	682,105
Total funds	821,726	86,387	(112,219)	795,894

14. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2024	2023
	£	£

15. **Related Party Disclosures**

Jalalabad Jamay Masjid
Detailed Statement of Financial Activities
For The Year Ended 31 December 2024

	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	34,612	45,737
Eid Collection	3,065	2,870
	37,677	48,607
Other trading activities		
Membership subscriptions	14,931	6,045
Fundraising events	3,856	6,504
Election Fees	1,000	-
Hall, Table & Chair Hire	3,500	2,267
Nikah	900	-
Maktab & Other Classes	24,861	22,217
Events Income	-	747
	49,048	37,780
	86,725	86,387
EXPENDITURE ON:		
Raising funds		
Independent examiner's fees	(300)	-
	(300)	-
Charitable Activities:		
Charitable acitvity		
Maktab Costs	(1,284)	(6,109)
Event costs	-	(518)
Gifts to Imam	(1,275)	(1,320)
Fundraisers Paid	(4,368)	(6,543)
Staging fundraising events	(180)	-
Teaching & Imam Costs	-	(52,420)
Data and telecommunications costs	(1,013)	-
Wages and salaries	(61,215)	-
Light and heat	(14,930)	(11,514)
Water rates	(1,847)	(783)
Repairs and maintenance	(1,377)	(6,607)
Cleaning	(890)	-
Insurance	(1,337)	(1,551)
Printing, postage and stationery	-	(907)
Telecommunications	(394)	(434)
Independent examiner's fees	-	(300)
Accountancy fees	(900)	(900)
Charitable donations	-	(5,632)
Depreciation	(16,681)	(1,058)
	(107,691)	(96,596)

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Masjid Development Fund		
Depreciation	-	(15,623)
	-	(15,623)
	(107,991)	(112,219)
NET EXPENDITURE	(21,266)	(25,832)