

**The Shah Jalal Muslim Society Islamic Centre**

**Charity No. 1051547**

**Trustee's Report and Unaudited Accounts**

**31 March 2024**

---

**The Shah Jalal Muslim Society Islamic Centre**  
**Contents**

	Pages
Trustee's Annual Report	02 to 03
Independent Examiner's Report	04 to 04
Statement of Financial Activities	05 to 05
Balance Sheet	06 to 06
Notes to the Accounts	07 to 11

**The Shah Jalal Muslim Society Islamic Centre  
Trustees Annual Report**

The trustee presents their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1051547**

**Principal Office**

14-20 Spencer Street  
Bognor Regis  
PO21 1AN

**Trustee**

The following trustee served during the year:

**Key Management Personnel**

Chair	K U Ahmed
Trustee	M H Kamali
Trustee	M A Majid (Deceased on 18/09/2024)
Trustee	S M Rahman

**Accountants**

Mohammad Shah & Co. LLP  
Bank House  
209, Merton Road  
Wimbledon  
London  
SW19 1EE

**Bankers**

HSBC Bank Plc  
45 High Street  
Bognor Regis  
West Sussex  
PO21 1RU

**OBJECTIVES AND ACTIVITIES**

To advance the Islamic religion in West Sussex, particularly, but without prejudice to the generality of the foregoing, by the provision of a Mosque for regular worship, prayer meetings, the establishment of an Islamic library and teaching children in the Islamic faith.

The charity is controlled by its governing document, a constitution adopted on 8th September 1995 and amended on 8th September 2005.

The activities undertaken at the Shajalal Muslim Society and Islamic Centre are as follows:

Friday Jumma prayer

Childrens tuition in religious and cultural studies also running an Arabic Madrasha and Bangla School

Taraweeh Prayer

Eid-ul-Fitr prayer.

**The Shah Jalal Muslim Society Islamic Centre  
Trustees Annual Report**

Eid-ul-Adha prayer.

Sob-e-borat

Lialatul Kadr

Arun District Council has approved this centre as a Masjid on September 2009.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is controlled by its governing document, a constitution adopted on 8th September 1995 and amended on 8th September 2005.

The trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustee is also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed 



Trustee

22 November 2024

**The Shah Jalal Muslim Society Islamic Centre  
Independent Examiners Report**

**Independent Examiner's Report to the trustee of The Shah Jalal Muslim Society Islamic Centre**

I report to the trustees on my examination of the financial statements of The Shah Jalal Muslim Society Islamic Centre for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustee you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

**Independent examiner's statement**

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

  
Mohammad Shah & Co. LLP

Bank House  
209, Merton Road  
Wimbledon  
London  
SW19 1EE  
31 March 2024

The Shah Jalal Muslim Society Islamic Centre  
Statement of Financial Activities  
for the year ended 31 March 2024

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
<b>Income and endowments</b>				
<b>from:</b>				
Donations and legacies	3	3,269	3,269	2,095
Charitable activities	4	17,626	17,626	18,473
Other	5	4,800	4,800	5,400
<b>Total</b>		<b>25,695</b>	<b>25,695</b>	<b>25,968</b>
<b>Expenditure on:</b>				
Other	6	16,966	16,966	14,676
<b>Total</b>		<b>16,966</b>	<b>16,966</b>	<b>14,676</b>
Net gains on investments		-	-	-
<b>Net income</b>		<b>8,729</b>	<b>8,729</b>	<b>11,292</b>
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		<b>8,729</b>	<b>8,729</b>	<b>11,292</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>8,729</b>	<b>8,729</b>	<b>11,292</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		335,497	335,497	324,205
<b>Total funds carried forward</b>		<b>344,226</b>	<b>344,226</b>	<b>335,497</b>

**The Shah Jalal Muslim Society Islamic Centre  
Balance Sheet**

at 31 March 2024

Charity No. 1051547

		2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	291,235	291,235
		<u>291,235</u>	<u>291,235</u>
<b>Current assets</b>			
Cash at bank and in hand		53,791	44,662
		<u>53,791</u>	<u>44,662</u>
<b>Creditors: Amount falling due within one year</b>	9	(800)	(400)
<b>Net current assets</b>		<u>52,991</u>	<u>44,262</u>
<b>Total assets less current liabilities</b>		<u>344,226</u>	<u>335,497</u>
<b>Net assets excluding pension asset or liability</b>		<u>344,226</u>	<u>335,497</u>
<b>Total net assets</b>		<u><u>344,226</u></u>	<u><u>335,497</u></u>
<b>The funds of the charity</b>			
Restricted funds	10		
Unrestricted funds	10		
General funds		344,226	335,497
		<u>344,226</u>	<u>335,497</u>
<b>Reserves</b>	10		
<b>Total funds</b>		<u><u>344,226</u></u>	<u><u>335,497</u></u>

Approved by the trustees on 22 November 2024

And signed on their behalf by:



**SYED MATIOR RAHMAN**

Trustee

22 November 2024



**The Shah Jalal Muslim Society Islamic Centre**

**Notes to the Accounts**

**for the year ended 31 March 2024**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.



## **The Shah Jalal Muslim Society Islamic Centre**

### **Notes to the Accounts**

#### **Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### **Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### **Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

The Shah Jalal Muslim Society Islamic Centre  
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
<b>Income and endowments from:</b>		
Donations and legacies	2,095	2,095
Charitable activities	18,473	18,473
Other	5,400	5,400
<b>Total</b>	<b>25,968</b>	<b>25,968</b>
<b>Expenditure on:</b>		
Other	14,676	14,676
<b>Total</b>	<b>14,676</b>	<b>14,676</b>
<b>Net income</b>	<b>11,292</b>	<b>11,292</b>
<b>Net income before other gains/(losses)</b>	<b>11,292</b>	<b>11,292</b>
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<b>11,292</b>	<b>11,292</b>
<b>Reconciliation of funds:</b>		
Total funds brought forward	324,205	324,205
<b>Total funds carried forward</b>	<b>335,497</b>	<b>335,497</b>

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Eid Collection	1,280	1,280	1,800
Donation (Bank Collection)	1,989	1,989	295
	<b>3,269</b>	<b>3,269</b>	<b>2,095</b>

4 Income from charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
Donation (Cash Collection)	17,626	17,626	18,473
	<b>17,626</b>	<b>17,626</b>	<b>18,473</b>

**The Shah Jalal Muslim Society Islamic Centre**  
**Notes to the Accounts**

**5 Other income**

	Unrestricted	Total 2024	Total 2023
	£	£	£
Rental Income	4,800	4,800	5,400
	<u>4,800</u>	<u>4,800</u>	<u>5,400</u>

**6 Other expenditure**

	Unrestricted	Total 2024	Total 2023
	£	£	£
Premises costs	9,300	9,300	9,281
General administrative costs	7,266	7,266	4,995
Legal and professional costs	400	400	400
	<u>16,966</u>	<u>16,966</u>	<u>14,676</u>

**7 Staff costs**

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

**8 Tangible fixed assets**

	£	£	£
<b>Cost or revaluation</b>			
At 1 April 2023	291,233	4,131	295,364
At 31 March 2024	<u>291,233</u>	<u>4,131</u>	<u>295,364</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	-	4,129	4,129
At 31 March 2024	<u>-</u>	<u>4,129</u>	<u>4,129</u>
<b>Net book values</b>			
At 31 March 2024	<u>291,233</u>	<u>2</u>	<u>291,235</u>
At 31 March 2023	<u>291,233</u>	<u>2</u>	<u>291,235</u>

**9 Creditors:**

amounts falling due within one year

	2024	2023
	£	£
Accruals	800	400
	<u>800</u>	<u>400</u>

The Shah Jalal Muslim Society Islamic Centre  
Notes to the Accounts

10 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	335,497	25,695	(16,966)	344,226
<b>Total funds</b>	<u>335,497</u>	<u>25,695</u>	<u>(16,966)</u>	<u>344,226</u>

11 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	291,235	291,235
Net current assets	52,991	52,991
	<u>344,226</u>	<u>344,226</u>

12 Reconciliation of net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash and cash equivalents	44,662	9,129	53,791
	<u>44,662</u>	<u>9,129</u>	<u>53,791</u>
Net debt	<u>44,662</u>	<u>9,129</u>	<u>53,791</u>