

The Shah Jalal Muslim Society Islamic Centre

Charity No. 1051547

Trustee's Report and Unaudited Accounts

31 March 2025

The Shah Jalal Muslim Society Islamic Centre
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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 2025.

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

KAMAL UDDIN AHMED

Trustee

MOHAMMED HEERA KAMALI

Trustee

MOHAMMAD ABDUL MAJID (Deceased on Sep 2024)

Trustee

SYED MATIUR 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 Madrasa 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

KAMAL UDDIN AHMED

Trustee

19 December 2025

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 2025.

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.

Mohammed Shah & Co. LLP
Mohammad Shah & Co. LLP

Bank House

209, Merton Road

Wimbledon

London

SW19 1EE

19 December 2025

The Shah Jalal Muslim Society Islamic Centre
Statement of Financial Activities
for the year ended 31 March 2025

		Unrestricted		
		funds	Total funds	Total funds
		2025	2025	2024
	Notes	£	£	£
Income and endowments				
from:				
Donations and legacies	3	9,237	9,237	3,269
Charitable activities	4	13,882	13,882	17,626
Other	5	5,300	5,300	4,800
Total		28,419	28,419	25,695
Expenditure on:				
Charitable activities	6	5,000	5,000	-
Other	7	23,016	23,016	16,966
Total		28,016	28,016	16,966
Net gains on investments		-	-	-
Net income		403	403	8,729
Transfers between funds		-	-	-
Net income before other gains/(losses)		403	403	8,729
Other gains and losses				
Net movement in funds		403	403	8,729
Reconciliation of funds:				
Total funds brought forward		344,226	344,226	335,497
Total funds carried forward		344,629	344,629	344,226

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

at 31 March 2025

Charity No. 1051547

		2025	2024
		£	£
Fixed assets			
Tangible assets	9	291,235	291,235
		<u>291,235</u>	<u>291,235</u>
Current assets			
Debtors	10	25,000	-
Cash at bank and in hand		28,794	53,791
		<u>53,794</u>	<u>53,791</u>
Creditors: Amount falling due within one year	11	(400)	(800)
Net current assets		<u>53,394</u>	<u>52,991</u>
Total assets less current liabilities		<u>344,629</u>	<u>344,226</u>
Net assets excluding pension asset or liability		<u>344,629</u>	<u>344,226</u>
Total net assets		<u><u>344,629</u></u>	<u><u>344,226</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		344,629	344,226
		<u>344,629</u>	<u>344,226</u>
Reserves	12		
Total funds		<u><u>344,629</u></u>	<u><u>344,226</u></u>

Approved by the trustees on 19 December 2025

And signed on their behalf by:

KAMAL UDDIN AHMED

Trustee

19 DECEMBER 2025

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.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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.

The Shah Jalal Muslim Society Islamic Centre

Notes to the Accounts

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.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	3,269	3,269
Charitable activities	17,626	17,626
Other	4,800	4,800
Total	25,695	25,695
Expenditure on:		
Other	16,966	16,966
Total	16,966	16,966
Net income	8,729	8,729
Net income before other gains/(losses)	8,729	8,729
Other gains and losses:		
Net movement in funds	8,729	8,729
Reconciliation of funds:		
Total funds brought forward	335,497	335,497
Total funds carried forward	344,226	344,226

3 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Eid Collection	1,820	1,820	1,280
Donation (Bank Collection)	7,417	7,417	1,989
	9,237	9,237	3,269

4 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
Donation (Cash Collection)	13,882	13,882	17,626
	13,882	13,882	17,626

The Shah Jalal Muslim Society Islamic Centre
Notes to the Accounts

5 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Rental Income	5,300	5,300	4,800
	<u>5,300</u>	<u>5,300</u>	<u>4,800</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Chichester Jamia Centre	5,000	5,000	-
<i>Governance costs</i>			
	<u>5,000</u>	<u>5,000</u>	<u>-</u>

7 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	8,825	8,825	-
Premises costs	9,154	9,154	9,300
General administrative costs	4,637	4,637	7,266
Legal and professional costs	400	400	400
	<u>23,016</u>	<u>23,016</u>	<u>16,966</u>

8 Staff costs

	2025	2024
	£	£
Salaries and wages	8,825	-
	<u>8,825</u>	<u>-</u>

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

9 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 April 2024	291,233	4,131	295,364
At 31 March 2025	<u>291,233</u>	<u>4,131</u>	<u>295,364</u>
Depreciation and impairment			
At 1 April 2024	-	4,129	4,129
At 31 March 2025	<u>-</u>	<u>4,129</u>	<u>4,129</u>
Net book values			
At 31 March 2025	291,233	2	291,235
At 31 March 2024	<u>291,233</u>	<u>2</u>	<u>291,235</u>

The Shah Jalal Muslim Society Islamic Centre

Notes to the Accounts

10 Debtors

	2025	2024
	£	£
Other debtors (Chichester Jamia Centre)	25,000	-
	<u>25,000</u>	<u>-</u>

11 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Accruals	400	800
	<u>400</u>	<u>800</u>

12 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	344,226	28,419	(28,016)	344,629
Total funds	<u>344,226</u>	<u>28,419</u>	<u>(28,016)</u>	<u>344,629</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	291,235	291,235
Net current assets	53,394	53,394
	<u>344,629</u>	<u>344,629</u>

14 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	53,791	(24,997)	28,794
	<u>53,791</u>	<u>(24,997)</u>	<u>28,794</u>
Net debt	<u>53,791</u>	<u>(24,997)</u>	<u>28,794</u>