

# EPSOM AND EWELL ISLAMIC SOCIETY

England & Wales · Charity number 1085706

## Details

---

**Other names** EEIS

**Status** Registered

**Legal form** Other

**Registered** 2001-03-21

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Epsom Islamic Centre  
Epsom Islamic Centre  
Church Hall  
Hook Road  
Epsom  
KT19 8TU

**Phone** 01372210828

**Email** [eeis@hotmail.co.uk](mailto:eeis@hotmail.co.uk)

**Website** [eeis.co.uk](http://eeis.co.uk)

## Activities

---

**Objects:** (A) TO ADVANCE RELIGION IN ACCORDANCE WITH THE TENETS AND DOCTRINES OF ISLAM. (B) TO PROVIDE AND ASSIST IN THE PROVISION OF EDUCATION IN THE FIELDS OF ISLAMIC CULTURE, HISTORY AND PRACTICE. (C) TO FOSTER GOODWILL AND HARMONIOUS RELATIONS WITH OTHER ETHNIC GROUPS.

**Activities:** To offer appropriate support to the Muslim community in its mission to peacefully spread the Message of God. To offer help and support to Muslims and non-Muslims around the world that are impoverished. To spread the message of peace and harmony among all communities in the UK.

## Classification

---

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

---

- Surrey

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£295,440	£186,883	-	-
2023-09-30	£216,958	£101,600	-	-
2022-09-30	£205,798	£112,053	-	-
2021-09-30	£158,756	£83,484	-	-
2020-09-30	£97,871	£83,699	-	-

## Trustees

Name	Role	Appointed
<b>MOHAMMED ABDUL MANNAN</b>	Chair	2013-07-08
ATAUR RAHMAN		2013-05-05
Abe Baurhoo		2015-08-30
Iqbal Kaidoo		2026-02-08
Jamal Choudhury		2023-06-05
Javeed Joosub		2022-04-10
Mohammed Mahbubur Rahman		2026-02-08
Naimur Rahman		2019-10-01
Nazrul Islam		2026-02-08
Riyadh Rashid Rahim Calloo		2026-02-08
SALIM CHOWDHURY		2013-05-05
Shamim Ahmed		2026-02-08

**EPSOM AND EWELL ISLAMIC SOCIETY**

England & Wales - Charity number 1085706

---

# Accounts

---

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**For The Year Ended 30 September 2024**

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Contents**

	<b>Page</b>
Trustee's report	<u>2</u>
Independent examiner's report on the accounts	<u>5</u>
Statement of Financial Activities	<u>6</u>
Balance sheet	<u>7</u>
Notes to the accounts	<u>8</u>

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**For The Year Ended 30 September 2024**

**Reference and administration details**

Charity name	Epsom & Ewell Islamic Society
Registered charity number	1085706
Principal address	Epsom Islamic Centre Hook Road Epsom Surrey KT19 5TU

Managing charity trustees

Mohammed Abdul Mannan	Chairman
Salim Chowdhury	Treasurer
Jamal Choudhury	Trustee
Javeed Joosub	Trustee
Naimur Rahman	Trustee
Abe Baurhoo	Trustee
Mohammed Shamim Uddin	Trustee
Ataur Rahman	Trustee

Independent examiner

M M Hossain	SF Accountant Limited Unit 20, 95 Miles Road, Mitcham, CR4 3FH
-------------	---

**Structure, governance and management**

Type of governing document	Constitution adopted 12 January 2001 and amended 17 March 2001
How the Charity is constituted	Association
Trustee selection method	Seven members of the Executive Committee are elected at the Annual General Meeting.

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Trustees report for the year ended 30 September 2024**

**Objects and activities**

Summary of the objects of the Charity set out in its governing document.

- To advance religion in accordance with the tenets and doctrines of Islam
- To provide and assist in the provision of education in the field of Islamic culture, history and practice
- To foster goodwill and harmonious relations with other ethnic groups

Summary of the main activities undertaken for the public benefit in relation to these objects

In carrying out their review of our objectives, the trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

The trustees consider that the following activities provide benefit to those who worship at our Mosque.

*Prayers:* The Mosque is open for daily and Friday prayers

*Festivals:* The Mosque prepares food during the holy month of fasting called Ramadan for those attending our Mosque who wish to break their fast together.

*Tajweed and Hifdh classes:* Recitation and memorisation of the Qur'an are important elements of religious education and training. We continue to provide this facility in the Mosque.

*Zakat:* It is part of our faith that all who are able, should pay Zakat, which is collected in proportion to a person's means according to Islam for a number of specific charitable purposes. We provide the opportunity for those attending our Mosque to give Zakat, which we distribute on their behalf. The Mosque makes no charge for the collection and distribution of Zakat.

*Special appeals:* It is also part of our faith that all who wish to, may supplement their Zakat with sadaqah, which is optional giving for a wider range of charitable purposes. Again, we provide the opportunity for those attending our Mosque to give sadaqah, in the form of special appeals, which we distribute on their behalf. The Mosque makes no charge for the collection and distribution of sadaqah.

**Achievements and performance**

The main achievements of the Charity during the year were:

*Prayers:* We had over 25 to 50 people regularly attend daily prayers and over 500 who regularly attend Friday prayers during the week.

*Tajweed and Hifdh classes:* We are pleased this programme continues to run successfully with over 10 people regularly attending these classes.

*Zakat:* We distributed Zakat of total £22,435 to Al- Khair Foundation, Alkhalil Education, Seven Spike relief and other charities.

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Trustees report for the year ended 30 September 2024**

**Financial review and Going Concern**

The surplus of income over expenditure for the year rose to £186,883 (2023: £115,358) due mainly to a rise in donations to £295,440 (2023: £216,958).

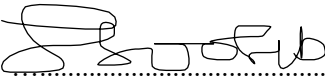
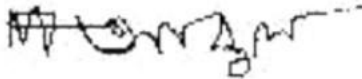
Net assets at year-end increased to £1,533,169 (2023: £1,310,866) due mainly to a rise in surplus/reserve.

The trustees have reviewed the reserves of the Charity. Their policy is to hold enough funds to meet 2 months' operating costs of the Mosque.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's trustees.

Signature(s)		
Full name(s)	Javeed Joosub	Mohammed Abdul Mannan
Position	Trustee	Chairman
Date	28/07/2024	28/07/2024

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Independent examiner's report**  
**on the accounts for the year ended 30 September 2024**

I report to the trustees on my examination of the accounts of the above-named Charity ("the Trust") for the year ended 30 September 2024 set out on pages 6 to 14.

**Responsibilities and basis of report**

As the Charity's trustees, 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 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 confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning 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.

Signed:

.....

Date:

29/07/2025

.....

M M Hossain  
Senior Partner & Director  
SF Accountant Limited  
Unit 20, 95 Miles Road  
Mitcham, CR4 3FH  
8<sup>th</sup> July 2025

Member of Association of Accounting Technicians

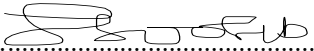
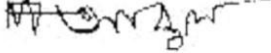
**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Statement of Financial Activities for the year ended 30 September 2024**

	<b>Unrestricted Funds £</b>	<b>Restricted income Funds £</b>	<b>Total this year £</b>	<b>Total last year £</b>
<b>Incoming resources (Note 3)</b>				
Income and endowments from:				
Donations and legacies	231,473	43,262	274,735	202,702
Charitable activities	20,705	-	20,705	14,256
Separate material item of income	-	-	-	-
<b>Total</b>	<b>252,178</b>	<b>43,262</b>	<b>295,440</b>	<b>216,958</b>
 Resources expended (Note 5)				
Expenditure on:				
Charitable activities	108,557	-	108,557	101,600
<b>Total</b>	<b>108,557</b>	<b>-</b>	<b>108,557</b>	<b>101,600</b>
<b>Net income/(expenditure)</b>	<b>143,621</b>	<b>43,262</b>	<b>186,883</b>	<b>115,358</b>
 Transfers between funds				
Net movement in funds	143,621	43,262	186,883	115,358
Total funds brought forward	1,298,854	12,012	1,310,866	1,195,508
<b>Total funds carried forward</b>	<b>1,442,475</b>	<b>55,274</b>	<b>1,497,749</b>	<b>1,310,866</b>

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Balance Sheet for the year ended 30 September 2024**

	Note	Unrestricted funds £	Restricted income funds £	Total This Year £	Total last Year £
<b>Fixed Assets</b>					
Tangible assets	9	1,437,222	-	1,437,222	1,069,414
<b>Total fixed assets</b>		<b>1,437,222</b>	<b>-</b>	<b>1,437,222</b>	<b>1,069,414</b>
<b>Current assets</b>					
Debtors	10	-	-	-	-
Cash at bank and in hand	12	96,397	-	96,397	242,103
<b>Total Current assets</b>		<b>96,397</b>	<b>-</b>	<b>96,397</b>	<b>242,103</b>
Creditors: amounts falling due within one year	11	450	-	450	651
Net current assets/ (liabilities)		95,947	-	95,947	241,452
<b>Total assets less current liabilities</b>		<b>1,533,169</b>	<b>-</b>	<b>1,533,169</b>	<b>1,310,866</b>
Creditors: amounts falling due after one year	11	-	-	-	-
<b>Net assets</b>		<b>1,533,169</b>	<b>-</b>	<b>1,533,169</b>	<b>1,310,866</b>
<b>Funds of the Charity</b>					
Unrestricted funds		1,442,475	35,420	1,477,895	1,298,854
Restricted funds	13		55,274	55,274	12,012
<b>Total funds</b>		<b>1,442,475</b>	<b>90,694</b>	<b>1,533,169</b>	<b>1,310,866</b>

Signed by 1 or 2 trustees on behalf of all trustees

Signature(s)   .....

Full name(s) Javeed Joosub Mohammed Abdul Mannan .....

Position Trustee Chairman .....

Date 28/07/2024 28/07/2024 .....

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Notes to the accounts for the year ended 30 September 2024**

## **1 Basis of preparation**

### **1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the 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 with the Charities Act 2011.

### **1.2 Going concern**

There are no material uncertainties related events or conditions that cast significant doubt on the Charity's ability to continue as a going concern.

### **1.3 Change of accounting policy**

The accounts present a true and fair view, and the accounting policies adopted are those outlined in Note 2.

### **1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

## **2 Accounting policies**

### **2.1 Income**

#### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### Offsetting

There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP or FRS 102.

#### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

#### Government grants

The Charity has received government grants in the reporting period.

#### Tax reclaims on donations and gifts

Gift Aid is included in income when received and there is a valid declaration from the donor.

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Notes to the accounts for the year ended 30 September 2024**

**2.2 Expenditure and liabilities**

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulation and good practice.

Redundancy cost

The Charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The Charity has creditors, which are measured at settlement amounts less any trade discounts.

**2.3 Assets**

Tangible fixed assets for use by the Charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost. The depreciation rates and methods are disclosed in Note 8.2

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**3 Analysis of income**

	<b>Unrestricted funds £</b>	<b>Restricted income funds £</b>	<b>Total funds £</b>	<b>Last year £</b>
Donations and gifts	231,213	43,262	274,475	202,582
Membership subscriptions and sponsorships which are in substance donations	260	-	260	120
<b>Donations and legacies</b>	<b>231,473</b>	<b>43,262</b>	<b>274,735</b>	<b>202,702</b>
Madrasa	20,205	-	20,205	-
Calendar sales	500	-	500	-
<b>Charitable activities</b>	<b>20,705</b>	<b>-</b>	<b>20,705</b>	<b>14,256</b>
	-	-	-	-
<b>Separate material item of income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>252,178</b>	<b>43,262</b>	<b>295,440</b>	<b>216,958</b>

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Notes to the accounts for the year ended 30 September 2024**

**4 Analysis of receipts of government grants**

	<b>This Year</b>	<b>Last Year</b>
	<b>£</b>	<b>£</b>
<b>Government grant</b>		
Coronavirus Job Related Grant Scheme		-
Coronavirus Retail	-	-
Hospitality and Leisure Grant Scheme		
<b>Total</b>	<b>-</b>	<b>-</b>

**5 Analysis of expenditure**

	<b>This year</b>			<b>Last Year</b>		
	<b>Unrestricted Funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Unrestricted Funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy	450	-	450	450		450
Bank charges and Interests	-		-	-		-
Books for madrassa	460		460	3,425		3,425
Cleaning	2,391		2,391	195		195
Depreciation						
Fines and penalties	-		-	-		-
Help a Muslim family		-			-	-
Insurance	1,488		1,488	1,681		1,681
Legal and professional	-		-	1,200		1,200
Light and heat	9,258		9,258	5,964		5,964
Madrassa teachers	19,011		19,011	13,558		13,558
Maulana services	41,225		41,225	34,930		34,930
Merchant charges				-		-
Printing postage and stationery	1,097		1,097	515		515
Rates	1,877		1,877	1,101		1,101
Repair and maintenance	583		583	176		176
Telephone	562		562	234		234
Wages	7,720		7,720	7,481		7,481
International Charity	22,435	-	22,435	1,190	29,500	30,690
<b>Total</b>	<b>108,557</b>	<b>-</b>	<b>108,557</b>	<b>72,100</b>	<b>29,500</b>	<b>101,600</b>
<b>expenditure on Charitable activities</b>						

**Epsom & Ewell Islamic Society**  
**Reports and Accounts.**  
**Notes to the accounts for the year ended 30 September 2024**

**6 Details of certain items of expenditure**  
**6.1 Fees for examination of the accounts**

	<b>This Year</b>	<b>Last year</b>
Independent examiner's fees	450	450
Other fees paid to the independent examiner	-	-
	<b>450</b>	<b>450</b>

**7 Paid employees**  
**7.1 Staff costs**

	<b>This Year</b>	<b>Last year</b>
Salaries and wages	7,720	7,481
<b>Total staff cost</b>	<b>7,720</b>	<b>7,481</b>

No employee received employee benefits (excluding employer pension costs) for the reporting period of more than 60,000.

**7.2 Average headcount in the year**

	<b>This Year</b>	<b>Last year</b>
Charitable activities (Mosque)	1	2
	<b>1</b>	<b>2</b>

**8 Grant-making**

**8.1 Analysis of grants paid (included in the cost of charitable activities)**

	<b>This Year</b>		<b>Last year</b>	
	<b>Grants to Institutions</b>	<b>Grants to Individuals</b>	<b>Grants to Institutions</b>	<b>Grants to Individuals</b>
<b>Purpose for which grants Made</b>				
International Zakat donations	22,435	-	29,500	-
			-	-
	<b>22,435</b>	<b>-</b>	<b>29,500</b>	<b>-</b>

Epsom & Ewell Islamic Society  
 Reports and Accounts.  
 Notes to the accounts for the year ended 30 September 2024

9 Tangible fixed assets  
 9.1 Cost or valuation

	Freehold land & Buildings £	Fixtures, fittings & Total equipment £	Total
At the beginning of the year	1,069,414	42,936	1,112,350
Addition	366,841	-	366,841
At the end of the year	1,436,255	42,936	1,479,191

9.2 Depreciation and impairment

	Freehold land & Buildings £	Fixtures, fittings & Total equipment £	Total
At the beginning of the year	-	41,968	41,968
At the end of the year	-	41,968	41,968

9.3 Net book value

	Freehold land & Buildings £	Fixtures, fittings & Total equipment £	Total
Net book value at the beginning of the year	1,069,414	968	1,070.382
Net book value at the end of the Year	1,436,254	968	1,437,222

10 Debtors and prepayments

Analysis of debtors

	This year £	Last year £
Total debtors	-	25,000
<b>Total</b>	-	<b>25,000</b>

## 11 Creditors and accruals

### Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This Year £	Last year £	This Year £	Last year £
Taxation and social security	-	-	-	-
Other creditors	450	450	-	-
	<b>450</b>	<b>450</b>	-	-

## 12 Cash at bank and in hand

	This year	Last year
Cash at bank and in hand	96,397	242,103
<b>Total</b>	<b>96,397</b>	<b>242,103</b>

## 13 Events after the end of the reporting period

### 14 Charity funds:

#### 14.1 Funds held

General account fund is an unrestricted income fund for running the mosque and madrasah to pay day to day expenses.

Special appeal fund is a restricted income fund established to collect voluntary charitable donations from individuals for specific funding projects (e.g. mosque extension and upgrade projects, one-off funding raising campaigns).

Zakat, Sadaqah and fitrah collection fund is a restricted income fund established to collect voluntary charitable donations from individuals for distribution to charity commission registered charities for international and local aid projects.

**Epsom & Ewell Islamic Society**  
**Reports and Accounts.**  
**Notes to the accounts for the year ended 30 September 2024**

**15 Transactions with trustees and related parties**

**15.1 Trustee Remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their Charity or a related entity this year or last year.

**15.2 Trustees' expenses**

No trustee expenses have been incurred.

**EPSOM AND EWELL ISLAMIC SOCIETY**

England & Wales - Charity number 1085706

---

# Accounts

---

Registered Charity Number  
1085706

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**For The Year Ended 30 September 2023**

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Contents**

	Page
Trustee's report	2
Independent examiner's report on the accounts Statement of Financial Activities	5 6
Balance sheet	7
Notes to the accounts	8

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**For The Year Ended 30 September 2023**

**Reference and administration details**

Charity name	Epsom & Ewell Islamic Society
Registered charity number	1085706
Principal address	Epsom Islamic Centre Hook Road Epsom Surrey KT19 5TU

Managing charity trustees

Mohammed Abdul Mannan	Chairman
Salim Chowdhury	Treasurer
Jamal Choudhury	Trustee
Javeed Joosub	Trustee
Naimur Rahman	Trustee
Abe Baurhoo	Trustee
Mohammed Shamim Uddin	Trustee
Ataur Rahman	Trustee

Independent examiner

M M Hossain	SF Accountant Limited Unit 20, 95 Miles Road, Mitcham, CR4 3FH
-------------	---

**Structure, governance and management**

Type of governing document	Constitution adopted 12 January 2001 and amended 17 March 2001
How the Charity is constituted	Association
Trustee selection method	Seven members of the Executive Committee are elected at the Annual General Meeting.

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Trustees report for the year ended 30 September 2023**

**Objects and activities**

Summary of the objects of the Charity set out in its governing document.

- To advance religion in accordance with the tenets and doctrines of Islam
- To provide and assist in the provision of education in the field of Islamic culture, history and practice
- To foster goodwill and harmonious relations with other ethnic groups

Summary of the main activities undertaken for the public benefit in relation to these objects

In carrying out their review of our objectives, the trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

The trustees consider that the following activities provide benefit to those who worship at our Mosque.

*Prayers:* The Mosque is open for daily and Friday prayers

*Festivals:* The Mosque prepares food during the holy month of fasting called Ramadan for those attending our Mosque who wish to break their fast together.

*Tajweed and Hifdh classes:* Recitation and memorisation of the Qur'an are important elements of religious education and training. We continue to provide this facility in the Mosque.

*Zakat:* It is part of our faith that all who are able, should pay Zakat, which is collected in proportion to a person's means according to Islam for a number of specific charitable purposes. We provide the opportunity for those attending our Mosque to give Zakat, which we distribute on their behalf. The Mosque makes no charge for the collection and distribution of Zakat.

*Special appeals:* It is also part of our faith that all who wish to, may supplement their Zakat with sadaqah, which is optional giving for a wider range of charitable purposes. Again, we provide the opportunity for those attending our Mosque to give sadaqah, in the form of special appeals, which we distribute on their behalf. The Mosque makes no charge for the collection and distribution of sadaqah.

**Achievements and performance**

The main achievements of the Charity during the year were:

*Prayers:* We had over 25 to 50 people regularly attend daily prayers and over 500 who regularly attend Friday prayers during the week.

*Tajweed and Hifdh classes:* We are pleased this programme continues to run successfully with over 10 people regularly attending these classes.

*Zakat:* We distributed Zakat of total £29,500 to Al- Khair Foundation, Global Welfare, Islamic Relief-Turkiya and other charities.

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Trustees report for the year ended 30 September 2023**

**Financial review and Going Concern**

The surplus of income over expenditure for the year rose to £115,358 (2022: £93,745) due mainly to a rise in donations to £216,958 (2022: £184,607).

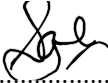
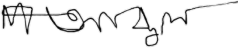
Net assets at year-end increased to £1,310,866 (2022: £1,195,508) due mainly to a rise in surplus/reserve.

The trustees have reviewed the reserves of the Charity. Their policy is to hold enough funds to meet 2 months' operating costs of the Mosque.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's trustees.

Signature(s) .....  ..... 

Full name(s) .....

Position .....

Date 30/07/2024 ..... 30/07/2024 .....

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Independent examiner's report**  
**on the accounts for the year ended 30 September 2023**

I report to the trustees on my examination of the accounts of the above-named Charity ("the Trust") for the year ended 30 September 2023 set out on pages 6 to 14.

**Responsibilities and basis of report**

As the Charity's trustees, 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 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**

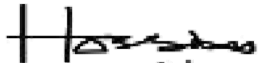
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning 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.

Signed:

  
.....

Date: 30/07/2024  
.....

M M Hossain  
Senior Partner & Director  
SF Accountant Limited  
Unit 20, 95 Miles Road  
Mitcham, CR4 3FH

Member of Association of Accounting Technicians

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Statement of Financial Activities for the year ended 30 September 2023**

	<b>Unrestricted Funds £</b>	<b>Restricted income Funds £</b>	<b>Total this year £</b>	<b>Total last year £</b>
<b>Incoming resources (Note 3)</b>				
Income and endowments from:				
Donations and legacies	167,154	35,548	202,702	197,866
Charitable activities	14,256	-	14,256	7,932
Separate material item of income	-	-	-	-
<b>Total</b>	<b>181,410</b>	<b>35,548</b>	<b>216,958</b>	<b>205,798</b>
 Resources expended (Note 5)				
Expenditure on:				
Charitable activities	72,100	29,500	101,600	112,053
<b>Total</b>	<b>72,100</b>	<b>29,500</b>	<b>101,600</b>	<b>112,053</b>
<b>Net income/(expenditure)</b>	<b>109,310</b>	<b>6,048</b>	<b>115,358</b>	<b>93,745</b>
 Transfers between funds				
Net movement in funds	109,310	6,048	115,358	93,745
Total funds brought forward	1,189,544	5,964	1,195,508	1,101,763
<b>Total funds carried forward</b>	<b>1,298,854</b>	<b>12,012</b>	<b>1,310,866</b>	<b>1,195,508</b>

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Balance Sheet for the year ended 30 September 2023**

	Note	Unrestricted funds £	Restricted income funds £	Total This Year £	Total last Year £
<b>Fixed Assets</b>					
Tangible assets	9	1,069,414	-	1,069,414	932,414
<b>Total fixed assets</b>		<b>1,069,414</b>	<b>-</b>	<b>1,069,414</b>	<b>932,414</b>
<b>Current assets</b>					
Debtors	10	-	-	-	-
Cash at bank and in hand	12	242,103	-	242,103	263,544
<b>Total Current assets</b>		<b>242,103</b>	<b>-</b>	<b>242,103</b>	<b>263,544</b>
Creditors: amounts falling due within one year	11	651	-	651	450
Net current assets/ (liabilities)		241,452	-	241,452	263,094
<b>Total assets less current liabilities</b>		<b>1,310,866</b>	<b>-</b>	<b>1,310,866</b>	<b>1,195,508</b>
Creditors: amounts falling due after one year	11	-	-	-	-
<b>Net assets</b>		<b>1,310,866</b>	<b>-</b>	<b>1,310,866</b>	<b>1,195,508</b>
<b>Funds of the Charity</b>					
Unrestricted funds		1,298,854		1,298,854	1,191,472
Restricted funds	13		12,012	12,012	4,036
<b>Total funds</b>		<b>1,298,854</b>	<b>12,012</b>	<b>1,310,866</b>	<b>1,195,508</b>

Signed by 1 or 2 trustees on behalf of all trustees

Signature(s) .....  .....  .....

Full name(s) .....

Position .....

Date 30/07/2024 ..... 30/07/2024 .....

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Notes to the accounts for the year ended 30 September 2023**

## **1 Basis of preparation**

### **1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the 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 with the Charities Act 2011.

### **1.2 Going concern**

There are no material uncertainties related events or conditions that cast significant doubt on the Charity's ability to continue as a going concern.

### **1.3 Change of accounting policy**

The accounts present a true and fair view, and the accounting policies adopted are those outlined in Note 2.

### **1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

## **2 Accounting policies**

### **2.1 Income**

#### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### Offsetting

There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP or FRS 102.

#### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

#### Government grants

The Charity has received government grants in the reporting period.

#### Tax reclaims on donations and gifts

Gift Aid is included in income when received and there is a valid declaration from the donor.

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Notes to the accounts for the year ended 30 September 2023**

**2.2 Expenditure and liabilities**

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulation and good practice.

Redundancy cost

The Charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The Charity has creditors, which are measured at settlement amounts less any trade discounts.

**2.3 Assets**

Tangible fixed assets for use by the Charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost. The depreciation rates and methods are disclosed in Note 8.2

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**3 Analysis of income**

	<b>Unrestricted funds £</b>	<b>Restricted income funds £</b>	<b>Total funds £</b>	<b>Last year £</b>
Donations and gifts	167,034	35,548	202,582	196,456
Membership subscriptions and sponsorships which are in substance donations	120	-	120	1,410
<b>Donations and legacies</b>	<b>167,154</b>	<b>35,548</b>	<b>202,702</b>	<b>197,866</b>
Madrasa	-	-	-	7,492
Calendar sales	-	-	-	440
<b>Charitable activities</b>	<b>14,256</b>	<b>-</b>	<b>14,256</b>	<b>7,932</b>
Coronavirus Job Related Grant Scheme	-	-	-	-
Covid-19 RHL Grant Scheme	-	-	-	-
<b>Separate material item of income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total income</b>	<b>181,410</b>	<b>35,548</b>	<b>216,958</b>	<b>205,798</b>

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Notes to the accounts for the year ended 30 September 2023**

**4 Analysis of receipts of government grants**

		<b>This Year</b>	<b>Last Year</b>
		<b>£</b>	<b>£</b>
<b>Government grant</b>	Coronavirus Job Related Grant Scheme		-
	Coronavirus Retail	-	-
	Hospitality and Leisure Grant Scheme		
<b>Total</b>		-	-

**5 Analysis of expenditure**

	<b>This year</b>			<b>Last Year</b>		
	<b>Unrestricted Funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Unrestricted Funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy	450	-	450	450		450
Bank charges and Interests	-		-	173		173
Books for madrassa	3,425		3,425			
Cleaning	195		195	65		65
Depreciation						
Fines and penalties	-		-	-		
Help a Muslim family		-			-	-
Insurance	1,681		1,681	1,395		1,395
Legal and professional	1,200		1,200	3,685		3,685
Light and heat	5,964		5,964	8,751		8,751
Madrassa teacher	13,558		13,558	13,980		13,980
Maulana services	34,930		34,930	33,976		33,976
Merchant charges				-		-
Printing postage and stationery	515		515	440		440
Rates	1,101		1,101	42		42
Repair and maintenance	176		176	5,912		5,912
Telephone	234		234	561		561
Wages	7,481		7,481	20,623		20,623
Fund	1,190	29,500	30,690		22,000	22,000
<b>Total expenditure on Charitable activities</b>	<b>72,100</b>	<b>29,500</b>	<b>101,600</b>	<b>90,053</b>	<b>22,000</b>	<b>112,053</b>

**Epsom & Ewell Islamic Society**  
**Reports and Accounts.**  
**Notes to the accounts for the year ended 30 September 2023**

**6 Details of certain items of expenditure**

**6.1 Fees for examination of the accounts**

	<b>This Year</b>	<b>Last year</b>
Independent examiner's fees	450	450
Other fees paid to the independent examiner	-	-
	<b>450</b>	<b>450</b>

**7 Paid employees**

**7.1 Staff costs**

	<b>This Year</b>	<b>Last year</b>
Salaries and wages	7,481	20,623
<b>Total staff cost</b>	<b>7,481</b>	<b>20,623</b>

No employee received employee benefits (excluding employer pension costs) for the reporting period of more than 60,000.

**7.2 Average headcount in the year**

	<b>This Year</b>	<b>Last year</b>
Charitable activities (Mosque)	2	2
	<b>2</b>	<b>2</b>

**8 Grant-making**

**8.1 Analysis of grants paid (included in the cost of charitable activities)**

	<b>This Year</b>		<b>Last year</b>	
	<b>Grants to Institutions</b>	<b>Grants to Individuals</b>	<b>Grants to Institutions</b>	<b>Grants to Individuals</b>
<b>Purpose for which grants Made</b>				
International Zakaat donations	29,500	-	22,000	-
Orphanage in Bangladesh			-	
General Zakaat donations				-
Blankets purchased for poor in Bangladesh				
Help a Muslim Family				
	<b>29,500</b>	<b>-</b>	<b>22,000</b>	<b>-</b>

Epsom & Ewell Islamic Society  
 Reports and Accounts.  
 Notes to the accounts for the year ended 30 September 2023

**9 Tangible fixed assets**  
**9.1 Cost or valuation**

	Freehold land & Buildings £	Fixtures, fittings & Total equipment £	Total
At the beginning of the year	932,414	41,968	974,382
Addition	137,000	-	137,000
At the end of the year	<b>1,069,414</b>	<b>41,968</b>	<b>1,111,382</b>

**9.2 Depreciation and impairment**

	Freehold land & Buildings £	Fixtures, fittings & Total equipment £	Total
At the beginning of the year	-	41,968	41,968
At the end of the year	-	<b>41,968</b>	<b>41,968</b>

**9.3 Net book value**

	Freehold land & Buildings £	Fixtures, fittings & Total equipment £	Total
Net book value at the beginning of the year	932,414	-	932,414
Net book value at the end of the Year	<b>1,069,414</b>	-	<b>1,069,414</b>

**10 Debtors and prepayments**

**Analysis of debtors**

	This year £	Last year £
Total debtors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## 11 Creditors and accruals

### Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This Year £	Last year £	This Year £	Last year £
Taxation and social security	-	-	-	-
Other creditors	210	-	-	-
	<b>210</b>	-	-	-

## 12 Cash at bank and in hand

	This year	Last year
Cash at bank and in hand	242,103	263,544
<b>Total</b>	<b>242,103</b>	<b>263,544</b>

## 13 Events after the end of the reporting period

### 14 Charity funds

#### 14.1 Funds held

Special appeal fund is a restricted income fund established to collect voluntary charitable donations from individuals for distribution for specified purposes.

Zakat and fitrah collection fund is a restricted income fund established to collect obligatory charitable donations from individuals for distribution for specified purposes.

Help a Muslim family fund is a restricted income fund established to collect charitable donations from individuals for distribution to Muslim families within the UK, with either very low incomes or refugee status.

**Epsom & Ewell Islamic Society**  
**Reports and Accounts.**  
**Notes to the accounts for the year ended 30 September 2023**

**15 Transactions with trustees and related parties**

**15.1 Trustee Remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their Charity or a related entity this year or last year.

**15.2 Trustees' expenses**

No trustee expenses have been incurred.

**EPSOM AND EWELL ISLAMIC SOCIETY**

England & Wales - Charity number 1085706

---

# Accounts

---

Registered Charity Number  
1085706

Epsom & Ewell Islamic Society  
Reports and Accounts  
For The Year Ended 30 September 2022

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Contents**

	Page
Trustee's report	2
Independent examiner's report on the accounts Statement of Financial Activities	5 6
Balance sheet	7
Notes to the accounts	8

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**For The Year Ended 30 September 2022**

**Reference and administration details**

Charity name	Epsom & Ewell Islamic Society
Registered charity number	1085706
Principal address	Epsom Islamic Centre Hook Road Epsom Surrey KT19 5TU

Managing charity trustees

Mohammed Abdul Mannan	Chairman
Salim Chowdhury	Treasurer
Jamal Choudhury	Trustee
Javeed Joosub	Trustee
Naimur Rahman	Trustee
Abe Baurhoo	Trustee
Mohammed Shamim Uddin	Trustee
Ataur Rahman	Trustee

Independent examiner

M M Hossain	SF Accountant Limited Unit 20, 95 Miles Road, Mitcham, CR4 3FH
-------------	---

**Structure, governance and management**

Type of governing document	Constitution adopted 12 January 2001 and amended 17 March 2001
How the Charity is constituted	Association
Trustee selection method	Seven members of the Executive Committee are elected at the Annual General Meeting.

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Trustees report for the year ended 30 September 2022**

**Objects and activities**

Summary of the objects of the Charity set out in its governing document.

- To advance religion in accordance with the tenets and doctrines of Islam
- To provide and assist in the provision of education in the field of Islamic culture, history and practice
- To foster goodwill and harmonious relations with other ethnic groups

Summary of the main activities undertaken for the public benefit in relation to these objects

In carrying out their review of our objectives, the trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

The trustees consider that the following activities provide benefit to those who worship at our Mosque.

*Prayers:* The Mosque is open for daily and Friday prayers

*Festivals:* The Mosque prepares food during the holy month of fasting called Ramadan for those attending our Mosque who wish to break their fast together.

*Tajweed and Hifdh classes:* Recitation and memorisation of the Qur'an are important elements of religious education and training. We continue to provide this facility in the Mosque.

*Zakat:* It is part of our faith that all who are able, should pay Zakat, which is collected in proportion to a person's means according to Islam for a number of specific charitable purposes. We provide the opportunity for those attending our Mosque to give Zakat, which we distribute on their behalf. The Mosque makes no charge for the collection and distribution of Zakat.

*Special appeals:* It is also part of our faith that all who wish to, may supplement their Zakat with sadaqah, which is optional giving for a wider range of charitable purposes. Again, we provide the opportunity for those attending our Mosque to give sadaqah, in the form of special appeals, which we distribute on their behalf. The Mosque makes no charge for the collection and distribution of sadaqah.

**Achievements and performance**

The main achievements of the Charity during the year were:

*Prayers:* We had over 25 to 50 people regularly attend daily prayers and over 500 who regularly attend Friday prayers during the week.

*Tajweed and Hifdh classes:* We are pleased this programme continues to run successfully with over 10 people regularly attending these classes.

*Zakat:* We distributed Zakat of £22,000 in Yemen, Rohingya and Mauritius to needy families.

*Loan repayment:* £17,000 loans (qard e hasana) has been paid in full.

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Trustees report for the year ended 30 September 2022**

**Financial review and Going Concern**

The surplus of income over expenditure for the year rose to £93,745 (2021: £75,272) due mainly to a rise in donations to £184,607 (2021: £128,462).


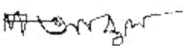
Net assets at year-end increased to £1,118,762 (2020: £1,043,490) due mainly to a rise in cash at bank and in hand to £188,077 (2020: £107,426)

The trustees have reviewed the reserves of the Charity. Their policy is to hold enough funds to meet 2 months' operating costs of the Mosque.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's trustees.

Signature(s)	 Mr Salim Chowdhury (Jun 15, 2023, 12:19pm)	 Mr M M Abdul (Jun 19, 2023, 12:52pm)
Full name(s)	S Chowdhury	MM Abdul
Position	Treasurer	Chairman
Date	15/06/2023	19/06/2023

**Epsom & Ewell Islamic Society  
Reports and Accounts  
Independent examiner's report  
on the accounts for the year ended 30 September 2022**

I report to the trustees on my examination of the accounts of the above-named Charity ("the Trust") for the year ended 30 September 2022 set out on pages 6 to 14.

**Responsibilities and basis of report**

As the Charity's trustees, 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 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.

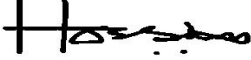
**Independent examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning 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.

Signed:  .....

Date: 15/06/2023 .....

M M Hossain  
Senior Partner & Director  
SF Accountant Limited  
Unit 20, 95 Miles Road  
Mitcham, CR4 3FH

Member of Association of Accounting Technicians


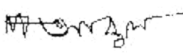
**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Statement of Financial Activities for the year ended 30 September 2022**

	Unrestricted Funds £	Restricted income Funds £	Total this year £	Total last year £
<b>Incoming resources (Nota 3)</b>				
Income and endowments from:				
Donations and legacies	176,675	21,191	197,866	128,462
Charitable activities	7,932		7,932	22,294
Separate material item of income	-		-	8,000
<b>Total</b>	<b>184,607</b>	<b>21,191</b>	<b>205,798</b>	<b>158,756</b>
Resources expended (Note 5)				
Expenditure on:				
Charitable activities	90,053	22,000	112,053	83,484
Total	90,053	22,000	112,053	83,484
<b>Net income/(expenditure)</b>	<b>94,554</b>	<b>(809)</b>	<b>93,745</b>	<b>75,272</b>
Transfers between funds	-	-	-	-323
Net movement in funds	94,554	-809	93,745	75,272
Total funds brought forward	1,094,990	6,773	1,101,763	1,026,491
<b>Total funds carried forward</b>	<b>1,189,544</b>	<b>5,964</b>	<b>1,195,508</b>	<b>1,101,763</b>

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Balance Sheet for the year ended 30 September 2022**

	Note	Unrestricted funds £	Restricted income funds £	Total This Year £	Total last Year £
<b>Fixed Assets</b>					
Tangible assets	9	932,414		932,414	932,414
<b>Total fixed assets</b>		<b>932,414</b>		<b>932,414</b>	<b>932,414</b>
<b>Current assets</b>					
Debtors	10	-		-	2,797
Cash at bank and in hand	12	259,508	4,036	263,544	188,077
<b>Total Current assets</b>		<b>259,508</b>	<b>4,036</b>	<b>263,544</b>	<b>190,874</b>
Creditors: amounts falling due within one year	11	450	-	450	4,525
Net current assets/ (liabilities)		259,058	4,036	263,094	186,349
<b>Total assets less current liabilities</b>		<b>1,191,472</b>	<b>4,036</b>	<b>1,195,508</b>	<b>1,118,763</b>
Creditors: amounts falling due after one year	11	-		-	17,000
<b>Net assets</b>		<b>1,191,472</b>	<b>4,036</b>	<b>1,195,508</b>	<b>1,101,763</b>
<b>Funds of the Charity</b>					
Unrestricted funds		1,191,472		1,191,472	1,094,990
Restricted funds	13		4,036	4,036	6,773
<b>Total funds</b>		<b>1,191,472</b>	<b>4,036</b>	<b>1,195,508</b>	<b>1,101,763</b>

Signed by 1 or 2 trustees on behalf of all trustees

Signature(s)  .....  .....  
Mr Salim Chowdhury (Jun 15, 2023, 12:19pm) Mr M M Abdul (Jun 19, 2023, 12:52pm)

Full name(s) S Chowdhury ..... MM Abdul .....

Position ..... Treasurer ..... Chairman .....

Date 15/06/2023 ..... 19/06/2023 .....

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Notes to the accounts for the year ended 30 September 2022**

## **1 Basis of preparation**

### **1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the 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 with the Charities Act 2011.

### **1.2 Going concern**

There are no material uncertainties related events or conditions that cast significant doubt on the Charity's ability to continue as a going concern.

### **1.3 Change of accounting policy**

The accounts present a true and fair view, and the accounting policies adopted are those outlined in Note 2.

### **1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

## **2 Accounting policies**

### **2.1 Income**

#### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### Offsetting

There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP or FRS 102.

#### Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

#### Government grants

The Charity has received government grants in the reporting period.

#### Tax reclaims on donations and gifts

Gift Aid is included in income when received and there is a valid declaration from the donor.

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Notes to the accounts for the year ended 30 September 2022**

**2.2 Expenditure and liabilities**

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulation and good practice.

Redundancy cost

The Charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The Charity has creditors, which are measured at settlement amounts less any trade discounts.

**2.3 Assets**

Tangible fixed assets for use by the Charity

These are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost. The depreciation rates and methods are disclosed in Note 8.2

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**3 Analysis of income**

	Unrestricted funds £	Restricted income funds £	Total funds £	Last year £
Donations and gifts	175,265	21,191	196,456	128,092
Membership subscriptions and sponsorships which are in substance donations	1,410		1,410	370
<b>Donations and legacies</b>	<b>176,675</b>	<b>21,191</b>	<b>197,866</b>	<b>128,462</b>
Madrasa	7,492		7,492	22,294
Calendar sales	440		440	-
<b>Charitable activities</b>	<b>7,932</b>		<b>7,932</b>	<b>22,294</b>
Coronavirus Job Related Grant Scheme				-
Covid-19 RHL Grant Scheme	-		-	8,000
<b>Separate material item of income</b>	<b>-</b>		<b>-</b>	<b>8,000</b>
<b>Total income</b>	<b>184,607</b>	<b>21,191</b>	<b>205,798</b>	<b>158,756</b>

**Epsom & Ewell Islamic Society**  
**Reports and Accounts**  
**Notes to the accounts for the year ended 30 September 2022**

**4 Analysis of receipts of government grants**

		<b>This Year</b>	<b>Last Year</b>
		<b>£</b>	<b>£</b>
<b>Government grant</b>	Coronavirus Job Related Grant Scheme		-
	Coronavirus Retail	-	8,000
	Hospitality and Leisure Grant Scheme		
<b>Total</b>		-	8,000

**5 Analysis of expenditure**

	<b>This year</b>			<b>Last Year</b>		
	<b>Unrestricted Funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Unrestricted Funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>		
Accountancy	450		450	700		700
Bank charges and Interests	173		173	84		84
Books for madrassa						
Cleaning	65		65	96		96
Depreciation						
Fines and penalties	-		-	200		200
Help a Muslim family		-	-		500	500
Insurance	1,395		1,395	1,277		1,277
Legal and professional	3,685		3,685			
Light and heat	8,751		8,751	7,731		7,731
Madrassa teacher	13,980		13,980	10,279		10,279
Maulana services	33,976		33,976	28,461		28,461
Merchant charges	-		-	140		140
Printing postage and stationery	440		440	395		395
Rates	42		42	384		384
Repair and maintenance	5,912		5,912	1,618		1,618
Telephone	561		561	621		621
Wages	20,623		20,623	21,498		21,498
Fund		22,000	22,000		9,500	9,500
<b>Total expenditure on Charitable activities</b>	<b>90,053</b>	<b>22,000</b>	<b>112,053</b>	<b>73,484</b>	<b>10,000</b>	<b>83,484</b>

**Epsom & Ewell Islamic Society**  
**Reports and Accounts.**  
**Notes to the accounts for the year ended 30 September 2022**

**6 Details of certain items of expenditure**

**6.1 Fees for examination of the accounts**

	<b>This Year</b>	<b>Last year</b>
Independent examiner's fees	450	500
Other fees paid to the independent examiner	-	200
	<b>450</b>	<b>700</b>

**7 Paid employees**

**7.1 Staff costs**

	<b>This Year</b>	<b>Last year</b>
Salaries and wages	20,623	21,498
<b>Total staff cost</b>	<b>20,623</b>	<b>21,498</b>

No employee received employee benefits (excluding employer pension costs) for the reporting period of more than 60,000.

**7.2 Average headcount in the year**

	<b>This Year</b>	<b>Last year</b>
Charitable activities (Mosque)	2	2
	<b>2</b>	<b>2</b>

**8 Grant-making**

**8.1 Analysis of grants paid (included in the cost of charitable activities)**

	<b>This Year</b>		<b>Last year</b>	
	<b>Grants to Institutions</b>	<b>Grants to Individuals</b>	<b>Grants to Institutions</b>	<b>Grants to Individuals</b>
<b>Purpose for which grants Made</b>				
International Zakaat donations	22000	-	7500	1000
Orphanage in Bangladesh			1000	
General Zakaat donations				500
Blankets purchased for poor in Bangladesh				
Help a Muslim Family				
	<b>22,000</b>	<b>-</b>	<b>9000</b>	<b>1500</b>

Epsom & Ewell Islamic Society  
 Reports and Accounts.  
 Notes to the accounts for the year ended 30 September 2022

9 Tangible fixed assets  
 9.1 Cost or valuation

	Freehold land & Buildings £	Fixtures, fittings & Total equipment £	Total
At the beginning of the year	932,414	41,968	974382
			<b>97438</b>
At the end of the year	<b>932,414</b>	<b>41,968</b>	<b>2</b>

9.2 Depreciation and impairment

	Freehold land & Buildings £	Fixtures, fittings & Total equipment £	Total
At the beginning of the year	932,414	41,968	974382
			<b>97438</b>
At the end of the year	<b>932,414</b>	<b>41,968</b>	<b>2</b>

9.3 Net book value

	Freehold land & Buildings £	Fixtures, fittings & Total equipment £	Total
Net book value at the beginning of the year	932,414	41,968	974382
Net book value at the end of the Year	<b>932,414</b>	<b>41,968</b>	<b>2</b>

10 Debtors and prepayments

Analysis of debtors

	This year £	Last year £
Total debtors	-	2,797
<b>Total</b>	<b>-</b>	<b>2,797</b>

**11 Creditors and accruals**  
**Analysis of creditors**

	<b>Amounts falling due within one year</b>		<b>Amounts falling due after more than one year</b>	
	This Year £	Last year £	This Year £	Last year £
Taxation and social security	-	3,125	-	-
Other creditors	450	1,400	-	17,000
	<b>450</b>	<b>4,525</b>	<b>-</b>	<b>17,000</b>

**12 Cash at bank and in hand**

	<b>This year</b>	<b>Last year</b>
Cash at bank and in hand	263,544	188,077
<b>Total</b>	<b>263,544</b>	<b>188,077</b>

**13 Events after the end of the reporting period**

**14 Charity funds**

**14.1 Funds held**

Special appeal fund is a restricted income fund established to collect voluntary charitable donations from individuals for distribution for specified purposes.

Zakat and fitrah collection fund is a restricted income fund established to collect obligatory charitable donations from individuals for distribution for specified purposes.

Help a Muslim family fund is a restricted income fund established to collect charitable donations from individuals for distribution to Muslim families within the UK, with either very low incomes or refugee status.

**Epsom & Ewell Islamic Society**  
**Reports and Accounts.**  
**Notes to the accounts for the year ended 30 September 2022**

**15 Transactions with trustees and related parties**

**15.1 Trustee Remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their Charity or a related entity this year or last year.

**15.2 Trustees' expenses**

No trustee expenses have been incurred.

**EPSOM AND EWELL ISLAMIC SOCIETY**

England & Wales - Charity number 1085706

---

# Accounts

---

Registered Charity Number  
1085706

Epsom & Ewell Islamic Society  
Reports and Accounts  
For The Year Ended 30 September 2021

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Contents**

	Page
Trustee's report	2
Independent examiner's report on the accounts	5
Statement of Financial Activities	6
Balance sheet	7
Notes to the accounts	8

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Trustees report for the year ended 30 September 2021**

**Reference and administration details**

Charity name	Epsom & Ewell Islamic Society
Registered charity number	1085706
Principal address	Epsom Islamic Centre Hook Road Epsom Surrey KT19 8TU

Managing charity trustees

M M Abdul	Chairman
A Baurhoo	Vice Chairman
S Chowdhury	Treasurer
A Rahman	General Secretary
M S Uddin	Assistant Secretary
S Simreekheea	General

Custodian charity trustees

S Ali  
Y Jeetoo  
N Rahman

**Structure, governance and management**

Type of governing document	Constitution adopted 12 January 2001 and amended 17 March 2001
How the Charity is constituted	Association
Trustee selection method	Seven members of the Executive Committee are elected at the Annual General Meeting.

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Trustees report for the year ended 30 September 2021**

**Objects and activities**

Summary of the objects of the Charity set out in its governing document

- To advance religion in accordance with the tenets and doctrines of Islam
- To provide and assist in the provision of education in the field of Islamic culture, history and practice
- To foster goodwill and harmonious relations with other ethnic groups

Summary of the main activities undertaken for the public benefit in relation to these objects

In carrying out their review of our objectives, the trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

The trustees consider that the following activities provide benefit to those who worship at our Mosque.

*Prayers:* The Mosque is open for daily and Friday prayers

*Festivals:* The Mosque prepares food during the holy month of fasting called Ramadan for those attending our Mosque who wish to break their fast together.

*Tajweed and Hifdh classes:* Recitation and memorisation of the Qur'an are important elements of religious education and training. We continue to provide this facility in the Mosque

*Zakat:* It is part of our faith that all who are able, should pay Zakat, which is collected in proportion to a person's means according to Islam for a number of specific charitable purposes. We provide the opportunity for those attending our Mosque to give Zakat, which we distribute on their behalf. The Mosque makes no charge for the collection and distribution of Zakat.

*Special appeals:* It is also part of our faith that all who wish to, may supplement their Zakat with sadaqah, which is optional giving for a wider range of charitable purposes. Again we provide the opportunity for those attending our Mosque to give sadaqah, in the form of special appeals, which we distribute on their behalf. The Mosque makes no charge for the collection and distribution of sadaqah.

**Achievements and performance**

The main achievements of the Charity during the year were:

*Prayers:* We had over 25 to 50 people regularly attend daily prayers and over 500 who regularly attend Friday prayers during the week.

*Tajweed and Hifdh classes:* We are pleased this programme continues to run successfully with over 10 people regularly attending these classes.

*Zakat:* We distributed Zakat of £9,500 in Yemen, Rohingya and Mauritius to needy families.

*Loan repayment:* £17,000 loans remain outstanding to individuals for the purchase of the freehold property at the cost of £866,176.

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Trustees report for the year ended 30 September 2021**

**Financial review and Going Concern**

The surplus of income over expenditure for the year rose to £75,272 (2020: £16,638) due mainly to a rise in donations to £128,462 (2020: £69,522).

Net assets at year-end increased to £1,118,762 (2020: £1,043,490) due mainly to a rise in Cash at bank and in hand to £188,077 (2020: £107,426)

The trustees have reviewed the reserves of the Charity. Their policy is to hold enough funds to meet 2 months' operating costs of the Mosque.

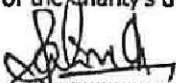
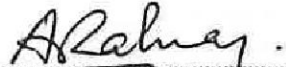
The COVID-19 pandemic caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) reached the UK in late January 2020. On 26 March 2020, a National Lockdown came into effect, requiring the Charity to close the mosque immediately. On 23 June 2020, lockdown restrictions were relaxed by imposing social distancing rules. On 14 October 2020, a three-tier system of COVID-19 restrictions came into effect to replace the National Lockdown. On 5 November 2020, a second National Lockdown came into effect, which was lifted on 2 December 2020 with a stricter three-tier system of COVID-19 restrictions. On 21 December 2020, stricter restrictions came into effect for London with a new Tier 4. On 6 January 2021, a third National Lockdown came into effect. On 29 March 2021, "stay at home" orders ended, but people were encouraged to stay local. On 12 April 2021, public buildings reopened, but social distancing rules continued to apply to all settings. Finally, on 21 June 2021, all legal limits on social contact were removed.

Following the removal of legal limits on social contact, there has been a substantial rise in donations received for this year with increasing numbers of worshippers attending the mosque.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's trustees

Signature(s)		
Full name(s)	Salim Chowdhury	ATAUR RAHMAN
Position	Treasurer	Secretary
Date	17/08/2022	17/8/22

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Independent examiner's report**  
**on the accounts for the year ended 30 September 2021**

I report to the trustees on my examination of the accounts of the above named Charity ("the Trust") for the year ended 30 September 2021 set out on pages 6 to 14.

**Responsibilities and basis of report**

As the Charity's trustees, 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 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.

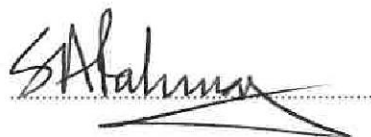
**Independent examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning 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.

Signed:



S A Rahman

Date:

18 AUGUST 2022

Member of Institute of Chartered Accountants in England and Wales and Chartered Institute of Taxation

23 Holland Avenue  
Cheam  
Sutton  
Surrey  
SM2 6HW

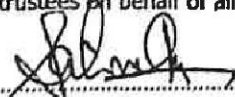
**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Statement of Financial Activities for the year ended 30 September 2021**

<b>Incoming resources (Note 3)</b>	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total this year</b>	<b>Total last year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Income and endowments from:</u>				
Donations and legacies	115,493	12,969	128,462	69,522
Charitable activities	22,294		22,294	25,103
Separate material item of income	8,000		8,000	3,246
<b>Total</b>	<b>145,787</b>	<b>12,969</b>	<b>158,756</b>	<b>97,871</b>
<b>Resources expended (Note 5)</b>				
<u>Expenditure on:</u>				
Charitable activities	73,484	10,000	83,484	81,232
<b>Total</b>	<b>73,484</b>	<b>10,000</b>	<b>83,484</b>	<b>81,232</b>
<b>Net income/(expenditure)</b>	<b>72,303</b>	<b>2,969</b>	<b>75,272</b>	<b>16,639</b>
<b>Transfers between funds</b>	<b>(323)</b>	<b>323</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>71,980</b>	<b>3,292</b>	<b>75,272</b>	<b>16,639</b>
<b>Total funds brought forward</b>	<b>1,023,010</b>	<b>3,481</b>	<b>1,026,491</b>	<b>1,009,852</b>
<b>Total funds carried forward</b>	<b>1,094,990</b>	<b>6,773</b>	<b>1,101,763</b>	<b>1,026,491</b>

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Balance Sheet for the year ended 30 September 2021**

	Note	Unrestricted funds	Restricted income funds	Total this year	Total last year
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9	932,414	-	932,414	932,414
<b>Total fixed assets</b>		<b>932,414</b>	<b>-</b>	<b>932,414</b>	<b>932,414</b>
<b>Current assets</b>					
Debtors	10	2,797	-	2,797	4,884
Cash at bank and in hand	12	181,304	6,773	188,077	107,426
<b>Total current assets</b>		<b>184,101</b>	<b>6,773</b>	<b>190,874</b>	<b>112,310</b>
Creditors: amounts falling due within one year	11	4,525	-	4,525	1,233
<b>Net current assets / (liabilities)</b>		<b>179,576</b>	<b>6,773</b>	<b>186,349</b>	<b>111,077</b>
<b>Total assets less current liabilities</b>		<b>1,111,990</b>	<b>6,773</b>	<b>1,118,763</b>	<b>1,043,491</b>
Creditors: amounts falling due after one year	11	17,000	-	17,000	17,000
<b>Net assets</b>		<b>1,094,990</b>	<b>6,773</b>	<b>1,101,763</b>	<b>1,026,491</b>
<b>Funds of the Charity</b>					
Unrestricted funds		1,094,990	-	1,094,990	1,040,010
Restricted income funds	13		6,773	6,773	3,481
<b>Total funds</b>		<b>1,094,990</b>	<b>6,773</b>	<b>1,101,763</b>	<b>1,026,491</b>

Signed by 1 or 2 trustees on behalf of all the trustees

Signature(s) 

Full name(s) Salim Chowdhury

Position Treasurer

Date 17/08/2022



ATAUR RAHMAN

Secretary

17/8/22

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2021**

**1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the 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 with the Charities Act 2011.

**1.2 Going concern**

There are no material uncertainties related events or conditions that cast significant doubt on the Charity's ability to continue as a going concern.

**1.3 Change of accounting policy**

The accounts present a true and fair view, and the accounting policies adopted are those outlined in Note 2.

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

**1.5 Material prior year errors**

Depreciation was overcharged by £2,467 in the prior year and has been corrected in the comparatives for the prior reporting period.

**2 Accounting policies**

**2.1 Income**

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the Charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Government grants

The Charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid is included in income when received and there is a valid declaration from the donor.

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2021**

**2.2 Expenditure and liabilities**

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the Charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulation and good practice.

Redundancy cost

The Charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The Charity has creditors, which are measured at settlement amounts less any trade discounts.

**2.3 Assets**

Tangible fixed assets for use by the Charity

These are capitalised if they can be used for more than one year and cost at least £500.

They are valued at cost.

The depreciation rates and methods are disclosed in Note 8.2

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**3 Analysis of income**

	Unrestricted funds	Restricted income funds	Total funds	Last year
	£	£	£	£
Donations and gifts	115,123	12,969	128,092	69,012
Membership subscriptions and sponsorships which are in substance donations	370	-	370	510
<b>Donations and legacies</b>	<b>115,493</b>	<b>12,969</b>	<b>128,462</b>	<b>69,522</b>
Madrasa	22,294	-	22,294	24,438
Calendar sales	-	-	-	665
<b>Charitable activities</b>	<b>22,294</b>	<b>-</b>	<b>22,294</b>	<b>25,103</b>
Coronavirus Job Related Grant Scheme			-	3,246
Covid-19 RHL Grant Scheme	8,000		8,000	
<b>Separate material item of income</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>3,246</b>
<b>Total income</b>	<b>145,787</b>	<b>12,969</b>	<b>158,756</b>	<b>97,871</b>

All income in the last year was unrestricted except for Donations and gifts of £14,174.

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2021**

**4 Analysis of receipts of government grants**

		<b>This year</b>	<b>Last year</b>
		<b>£</b>	<b>£</b>
<b>Government grant</b>	Coronavirus Job Related Grant Scheme	-	3,246
	Coronavirus Retail Hospitality and Leisure Grant Scheme	8,000	-
<b>Total</b>		<b>8,000</b>	<b>3,246</b>

**5 Analysis of expenditure**

	<b>This year</b>			<b>Last year</b>		
	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>		
Accountancy	700		700	850		850
Bank charges and interest	84		84			
Books for madrasa				886		886
Cleaning	96		96			
Depreciation			-	3,591		3,591
Fines and penalties	200		200			
Help a Muslim family		500	500		500	500
Insurance	1,277		1,277	1,240		1,240
Legal and professional				2,425		2,425
Light and heat	7,731		7,731	4,058		4,058
Madrassa teacher	10,279		10,279	9,033		9,033
Maulana services	28,461		28,461	21,445		21,445
Merchant charges	140		140	110		110
Printing postage and stationery	395		395	443		443
Rates	384		384	1,075		1,075
Repair and maintenance	1,618		1,618	2,056		2,056
Telephone	621		621	774		774
Wages	21,498		21,498	16,246		16,246
Zakaat & Fitrah Fund		9,500	9,500		16,500	16,500
<b>Total expenditure on charitable activities</b>	<b>73,484</b>	<b>10,000</b>	<b>83,484</b>	<b>64,232</b>	<b>17,000</b>	<b>81,232</b>

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2021**

**6 Details of certain items of expenditure**

**6.1 Fees for examination of the accounts**

	This year	Last year
	£	£
Independent examiner's fees	500	500
Other fees paid to the independent examiner	200	350
	<b>700</b>	<b>700</b>

**7 Paid employees**

**7.1 Staff costs**

	This year	Last year
	£	£
Salaries and wages	21,498	16,246
<b>Total staff costs</b>	<b>21,498</b>	<b>16,246</b>

No employee received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**7.2 Average headcount in the year**

	This year	Last year
	Number	Number
Charitable activities (Mosque)	2	2
	<b>2</b>	<b>2</b>

**8 Grantmaking**

**8.1 Analysis of grants paid (included in the cost of charitable activities)**

Purpose for which grants made	This year		Last year	
	Grants to institutions	Grants to individuals	Grants to institutions	Grants to individuals
	£	£	£	£
International Zakaat donations	7,500	1,000	13,000	
Orphanage in Bangladesh	1,000		700	
General Zakaat donations		500	1,500	300
Blankets purchased for poor in Bangladesh				1,000
Help a Muslim Family	500			500
	<b>9,000</b>	<b>1,500</b>	<b>15,200</b>	<b>1,800</b>

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2021**

**8.2 Grants made to institutions**

Names of institution	Purpose	Total amount of grants paid	
		This year £	Last year £
Ummah Welfare Trust	Donations made to Rohingya/Yemen	7,000	7,500
Darul Quran Welfare Trust	General Zakaat Donations		500
Madinatul Khairi Al Islami	General Zakaat Donations		500
Shahbag Jamea Madina	Orphanage in Bangladesh	1,000	700
Bait Ul Maal De CurePipe	Donations made to a Charity registered in Mauritius		1,000
Al Khair Foundation	Rohinga/Afganistan/Pakistan		5,000
Global Welfare Trust	General Zakaat Donations	500	
Al Wali Welfare Trust	Food Bank	500	
		<b>9,000</b>	<b>15,200</b>

**9 Tangible fixed assets**

**9.1 Cost or valuation**

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
At the beginning of the year	932,414	41,968	974,382
At the end of the year	<b>932,414</b>	<b>41,968</b>	<b>974,382</b>

**9.2 Depreciation and impairment**

	Freehold land & buildings £	Straight line 15% Fixtures, fittings & equipment £	Total £
At the beginning of the year	-	41,968	41,968
At the end of the year	-	41,968	41,968

**9.3 Net book value**

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
Net book value at the beginning of the year	932,414	-	932,414
Net book value at the end of the year	<b>932,414</b>	-	<b>932,414</b>

**10 Debtors and prepayments**

**Analysis of debtors**

	This year £	Last year £
Trade debtors	2,797	4,884
<b>Total</b>	<b>2,797</b>	<b>4,884</b>

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2021**

**11 Creditors and accruals**

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Taxation and social security	3,125	-	706	-
Other creditors	1,400	17,000	527	17,000
<b>Total</b>	<b>4,525</b>	<b>17,000</b>	<b>1,233</b>	<b>17,000</b>

**12 Cash at bank and in hand**

	This year	Last year
Cash at bank and in hand	188,077	107,426
<b>Total</b>	<b>188,077</b>	<b>107,426</b>

**13 Events after the end of the reporting period**

The Charity Commission reviewed Charity's financial controls. It was concluded that the financial controls were insufficient as no written policy was in place. On 20 May 2022, the Charity adopted an internal financial control policy, having reviewed its existing procedures, and improved on them. As a result, the Charity no longer makes any grants outside the UK banking system. Instead, grants are made via carefully selected third-party charities. In the current reporting period, the grants made by the Charity via cash couriers were £1,000. They will be NIL in future reporting periods. There is no financial effect from the adoption of this policy.

**14 Charity funds**

**14.1 Funds held**

Special appeal fund is a restricted income fund established to collect voluntary charitable donations from individuals for distribution for specified purposes.

Zakat and fitrah collection fund is a restricted income fund established to collect obligatory charitable donations from individuals for distribution for specified purposes.

Help a Muslim family fund is a restricted income fund established to collect charitable donations from individuals for distribution to Muslim families within the UK, with either very low incomes or refugee status.

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2021**

**14.2 Movements of major funds during this year**

<b>Fund names</b>	<b>Fund Balances Brought forward</b>	<b>Incoming Resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Fund Balances Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Special Appeal Fund	6,482	100	-	-	6,582
Zakaat & Fitrah Fund	(6,128)	11,129	(9,500)	323	(4,176)
Help a Muslim family Fund	3,127	1,740	(500)		4,367
<b>Total</b>	<b>3,481</b>	<b>12,969</b>	<b>(10,000)</b>	<b>323</b>	<b>6,773</b>

**14.3 Movements of major funds during last year**

<b>Fund names</b>	<b>Fund Balances Brought forward</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Fund Balances Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Special Appeal Fund	6,482		-	6,482
Zakaat & Fitrah Fund	(645)	11,017	(16,500)	(6,128)
Help a Muslim family Fund	470	3,157	(500)	3,127
<b>Total</b>	<b>6,307</b>	<b>14,174</b>	<b>(17,000)</b>	<b>3,481</b>

**15 Transactions with trustees and related parties**

**15.1 Trustee Remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their Charity or a related entity this year or last year.

**15.2 Trustees' expenses**

No trustee expenses have been incurred.

**15.3 Transactions with related parties**

**Loans due to trustees and related parties**

<b>Name of Trustee or related party</b>	<b>Relationship to Charity</b>	<b>Description of the transactions</b>	<b>Amount owing</b>	
			<b>This year</b>	<b>Last year</b>
			<b>£</b>	<b>£</b>
Dr Shakil Rahman	Trustee	Loans	2,000	2,000
Mannan Abdul	Trustee	Loans	5,000	5,000
			<b>7,000</b>	<b>7,000</b>

**EPSOM AND EWELL ISLAMIC SOCIETY**

England & Wales - Charity number 1085706

---

# Accounts

---

Registered Charity Number  
1085706

Epsom & Ewell Islamic Society

Reports and Accounts

For The Year Ended 30 September 2020

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Contents**

	Page
Trustee's report	2
Independent examiner's report on the accounts	5
Statement of Financial Activities	6
Balance sheet	7
Notes to the accounts	8

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Trustees report for the year ended 30 September 2020**

**Reference and administration details**

Charity name	Epsom & Ewell Islamic Society
Registered charity number	1085706
Principal address	Epsom Islamic Centre Hook Road Epsom Surrey KT19 8TU

Managing charity trustees

S U Rahman	Chairman (Resigned 23 November 2019)
M M Abdul	Chairman (Appointed 23 November 2019)
M M Abdul	Vice Chairman (Resigned 23 November 2019)
A Baurhoo	Vice Chairman (Appointed 23 November 2019)
S Chowdhury	Treasurer
A Rahman	General Secretary
R Calloo	Assistant Secretary (Resigned 23 November 2019)
M S Uddin	Assistant Secretary (Appointed 23 November 2019)
A Baurhoo	General (Resigned 23 November 2019)
S Simreekheea	General (Appointed 23 November 2019)

Custodian charity trustees

S Ali	
Y Jeetoo	Appointed 23 November 2019
N Rahman	Appointed 23 November 2019
N Khudabux	Resigned 23 November 2019
R Choudhury	Resigned 23 November 2019
J A Chowdhury	Resigned 23 November 2019

**Structure, governance and management**

Type of governing document	Constitution adopted 12 January 2001 and amended 17 March 2001
How the charity is constituted	Association
Trustee selection method	Seven members of the Executive Committee are elected at the Annual General Meeting.

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Trustees report for the year ended 30 September 2020**

**Objects and activities**

Summary of the objects of the charity set out in its governing document

- To advance religion in accordance with the tenets and doctrines of Islam
- To provide and assist in the provision of education in the field of Islamic culture, history and practice
- To foster goodwill and harmonious relations with other ethnic groups

Summary of the main activities undertaken for the public benefit in relation to these objects

In carrying out their review of our objectives, the trustees have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary public guidance on the advancement of religion for the public benefit.

The trustees consider that the following activities provide benefit to those who worship at our Mosque.

*Prayers:* The Mosque is open for daily and Friday prayers

*Festivals:* The Mosque prepares food during the holy month of fasting called Ramadan for those attending our Mosque who wish to break their fast together.

*Tajweed and Hifdh classes:* Recitation and memorisation of the Qur'an are important elements of religious education and training. We continue to provide this facility in the Mosque

*Zakat:* It is part of our faith that all who are able, should pay Zakat, which is collected in proportion to a person's means according to Islam for a number of specific charitable purposes. We provide the opportunity for those attending our Mosque to give Zakat, which we distribute on their behalf. The Mosque makes no charge for the collection and distribution of Zakat.

*Special appeals:* It is also part of our faith that all who wish to, may supplement their Zakat with sadaqah, which is optional giving for a wider range of charitable purposes. Again we provide the opportunity for those attending our Mosque to give sadaqah, in the form of special appeals, which we distribute on their behalf. The Mosque makes no charge for the collection and distribution of sadaqah.

**Achievements and performance**

The charity accounts show a decrease in net incoming resources from £21,119 to £14,172 due to a fall in incoming resources in excess of a fall in resources expended during the period.

The main achievements of the charity during the year were:

*Prayers:* We had over 25 to 50 people regularly attend daily prayers and over 500 who regularly attend Friday prayers during the week.

*Tajweed and Hifdh classes:* We are pleased this programme continues to run successfully with over 10 people regularly attending these classes.

*Zakat:* We distributed Zakat of £16,500 in Bangladesh, Pakistan, Mauritius, Syria, Rohingya, Afganistan and Yemen to needy families.

*Loan repayment:* £17,500 loans remain outstanding to individuals for the purchase of the freehold property at the cost of £866,176.

With the onset of the COVID-19 pandemic, ladies classes were discontinued and the only activity of the Charity going forward continued to be the congregational prayers.

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Trustees report for the year ended 30 September 2020**

**Financial review and Going Concern**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet 2 months' operating costs of the Mosque.

The COVID-19 pandemic caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) reached the UK in late January 2020. On 26 March 2020, a National Lockdown came into effect, which required the Charity to close the mosque with immediate effect. On 23 June 2020, lockdown restrictions were relaxed by imposing social distancing rules. On 14 October 2020, a three-tier system of COVID-19 restrictions came into effect to replace the National Lockdown. On 5 November 2020, a second National Lockdown came into effect, which was lifted on 2 December 2020 with a stricter three-tier system of COVID-19 restrictions. On 21 December 2020, stricter restrictions came into effect for London with a new Tier 4. On 6 January 2021, a third National Lockdown came into effect. On 23 March 2021, the "steps" regulations were published to set out the approach to the relaxation of pandemic-related restrictions in England.

The cumulative effect of COVID-19 pandemic and coronavirus regulations is expected to be a severe loss in donation income directly from the mosque's closure, reduced attendance, and indirectly from the negative impact on local donors' incomes.

We undertook several actions to mitigate the loss in donation income posed by the COVID-19 pandemic. We closed the mosque to the public when required by law and put in place all the social distancing and enhanced health and safety measures required to ensure that the mosque could safely open and remain open to the public when allowed under lockdown first and second-tier regulations. In addition, we claimed government grants under the Coronavirus Job Retention Scheme that allowed us to retain the services of our two Imams furloughed due to the effect of coronavirus (COVID-19) on the Charity's operations by covering a portion of their usual monthly wages.

As a result, the financial impact of the COVID-19 pandemic on Charity funds was minimised, and we are confident of the Charity continuing as a going concern.

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

M A Mannan

Salim Chowdhury

Full name(s)

Abdul Mannan

Salim Chowdhury

Position

Chairman

Treasurer

Date

06/04/2022

05/04/2022

**Epsom & Ewell Islamic Society  
Reports and accounts  
Independent examiner's report  
on the accounts for the year ended 30 September 2020**

I report to the trustees on my examination of the accounts of the above named charity ("the Trust") for the year ended 30 September 2020 set out on pages 6 to 15.

**Responsibilities and basis of report**

As the charity's trustees, 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 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 confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

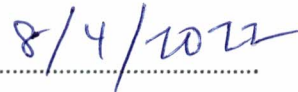
- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning form and content of accounts set out in the Charities (Accounts and Reports) Regulations 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.

Signed:



Date:



S A Rahman

Member of Institute of Chartered Accountants in England and Wales and Chartered Institute of Taxation

23 Holland Avenue  
Cheam  
Sutton  
Surrey  
SM2 6HW

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Statement of Financial Activities for the year ended 30 September 2020**

<b>Incoming resources (Note 3)</b>	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total this year</b>	<b>Total last year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Income and endowments from:</u>				
Donations and legacies	55,348	14,174	69,522	102,476
Charitable activities	25,103	-	25,103	31,705
Separate material item of income	3,246		3,246	
<b>Total</b>	<b>83,696</b>	<b>14,174</b>	<b>97,871</b>	<b>134,181</b>
<b>Resources expended (Note 5)</b>				
<u>Expenditure on:</u>				
Charitable activities	66,699	17,000	83,699	113,062
<b>Total</b>	<b>66,699</b>	<b>17,000</b>	<b>83,699</b>	<b>113,062</b>
<b>Net movement in funds</b>	<b>16,998</b>	<b>(2,826)</b>	<b>14,172</b>	<b>21,119</b>
<b>Total funds brought forward</b>	<b>1,003,545</b>	<b>6,307</b>	<b>1,009,852</b>	<b>988,733</b>
<b>Total funds carried forward</b>	<b>1,020,543</b>	<b>3,481</b>	<b>1,024,024</b>	<b>1,009,852</b>

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Balance Sheet for the year ended 30 September 2020**

	Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
<b>Fixed assets</b>					
Tangible assets	9	929,947	-	929,947	935,189
<b>Total fixed assets</b>		<b>929,947</b>	<b>-</b>	<b>929,947</b>	<b>935,189</b>
<b>Current assets</b>					
Debtors	10	4,884	-	4,884	6,181
Cash at bank and in hand	12	103,945	3,481	107,426	115,083
<b>Total current assets</b>		<b>108,829</b>	<b>3,481</b>	<b>112,310</b>	<b>121,264</b>
Creditors: amounts falling due within one year	11	1,233	-	1,233	2,100
<b>Net current assets / (liabilities)</b>		<b>107,596</b>	<b>3,481</b>	<b>111,077</b>	<b>119,164</b>
<b>Total assets less current liabilities</b>		<b>1,037,543</b>	<b>3,481</b>	<b>1,041,024</b>	<b>1,054,352</b>
Creditors: amounts falling due after one year	11	17,000	-	17,000	44,500
<b>Net assets</b>		<b>1,020,543</b>	<b>3,481</b>	<b>1,024,024</b>	<b>1,009,852</b>
<b>Funds of the charity</b>					
Unrestricted funds		1,020,543	-	1,020,543	1,003,545
Restricted income funds	13		3,481	3,481	6,307
<b>Total funds</b>		<b>1,020,543</b>	<b>3,481</b>	<b>1,024,024</b>	<b>1,009,852</b>

Signed by 1 or 2 trustees on behalf of all the trustees

Signature(s)	<u>M. Mannan</u>	<u>Sahim Chowdhury</u>
Full name(s)	<u>Abdul Mannan</u>	<u>Sahim Chowdhury</u>
Position	<u>Chairman</u>	<u>Treasurer</u>
Date	<u>06/10/2022</u>	<u>08/04/2022</u>

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2020**

**1 Basis of preparation**

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the 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 with the Charities Act 2011.

**1.2 Going concern**

There are no material uncertainties related events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

**1.3 Change of accounting policy**

The accounts present a true and fair view, and the accounting policies adopted are those outlined in Note 2.

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period.

**1.5 Material prior year errors**

No material prior year errors have been identified in the reporting period.

**2 Accounting policies**

**2.1 Income**

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities or income and expenses unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Government grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid is included in income when received and there is a valid declaration from the donor.

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2020**

**2.2 Expenditure and liabilities**

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources, and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors, which are measured at settlement amounts less any trade discounts.

**2.3 Assets**

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year and cost at least £500.

They are valued at cost.

The depreciation rates and methods are disclosed in Note 8.2

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**3 Analysis of income**

	Unrestricted funds	Restricted income funds	Total funds	Last year
	£	£	£	£
Donations and gifts	54,838	14,174	69,012	101,331
Membership subscriptions and sponsorships which are in substance donations	510	-	510	1,145
<b>Donations and legacies</b>	<b>55,348</b>	<b>14,174</b>	<b>69,522</b>	<b>102,476</b>
Madrassa	24,438	-	24,438	31,305
Calendar sales	665	-	665	400
<b>Charitable activities</b>	<b>25,103</b>	<b>-</b>	<b>25,103</b>	<b>31,705</b>
Coronavirus Job Related Grant Scheme	3,246		3,246	-
<b>Separate material item of income</b>	<b>3,246</b>		<b>3,246</b>	<b>-</b>
<b>Total income</b>	<b>83,696</b>	<b>14,174</b>	<b>97,871</b>	<b>134,181</b>

All income in the last year was unrestricted except for Donations and gifts of £25,065.

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2020**

**4 Analysis of receipts of government grants**

		<b>This year</b>	<b>Last year</b>
		<b>£</b>	<b>£</b>
<b>Government grant</b>	Coronavirus Job Related Grant Scheme	3,246	-
<b>Total</b>		<u>3,246</u>	<u>-</u>

**5 Analysis of expenditure**

	<b>This year</b>			<b>Last year</b>		
	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>	<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>		
Accountancy	850		850	700		700
Books for madrassa	886		886	930		930
Depreciation	6,058		6,058	6,058		6,058
Help a Muslim family		500	200	-	200	200
Insurance	1,240		1,240	1,242		1,242
Legal and professional	2,425		2,425	-		-
Light and heat	4,058		4,058	5,084		5,084
Madrassa teacher	9,033		9,033	14,068		14,068
Maulana services	21,445		21,445	37,785		37,785
Merchant charges	110		110	-		-
Printing postage and stationery	443		443	480		480
Rates	1,075		1,075	1,086		1,086
Repair and maintenance	2,056		2,056	577		577
Telephone	774		774	738		738
Wages	16,246		16,246	19,257		19,257
Zakaat & Fitrah Fund		16,500	16,500		23,900	23,900
<b>Total expenditure on charitable activities</b>	<b>66,699</b>	<b>17,000</b>	<b>83,699</b>	<b>88,962</b>	<b>24,100</b>	<b>113,062</b>

**6 Details of certain items of expenditure**

**6.1 Fees for examination of the accounts**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
Independent examiner's fees	500	500
Other fees paid to the independent examiner	350	200
	<u>850</u>	<u>700</u>

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2020**

**7 Paid employees**

**7.1 Staff costs**

	This year £	Last year £
Salaries and wages	16,246	19,257
<b>Total staff costs</b>	<b>16,246</b>	<b>19,257</b>

No employee received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**7.2 Average headcount in the year**

	This year Number	Last year Number
Charitable activities (Mosque)	2	2
	<b>2</b>	<b>2</b>

**8 Grantmaking**

**8.1 Analysis of grants paid (included in the cost of charitable activities)**

Purpose for which grants made	This year		Last year	
	Grants to institutions	Grants to individuals	Grants to institutions	Grants to individuals
	£	£	£	£
International Zakaat donations	13,000	-	3,200	
Orphanage in Bangladesh	700	-	1,200	
General Zakaat donations	1,500	300		19,500
Blankets purchased for poor in Bangladesh		1,000		
Help a Muslim Family	-	500		200
	<b>15,200</b>	<b>1,800</b>	<b>4,400</b>	<b>19,700</b>

**8.2 Grants made to institutions**

Names of institution	Purpose	Total amount of grants paid	
		This year £	Last year £
Ummah Welfare Trust	Donations made to Syria/Yemen/Pakistan/Palistine	7,500	3,200
Darul Quran Welfare Trust	General Zakaat Donations	500	1,200
Madinatul Khairi Al Islami	General Zakaat Donations	500	
Shahbag Jamea Madina	Orphanage in Bangladesh	700	
Bait Ul Maal De CurePipe	Donations made to a Charity registered in Mauritius	1,000	
Al Khair Foundation	Rohinga/Afganistan/Pakistan	5,000	
		<b>15,200</b>	<b>4,400</b>

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2020**

**9 Tangible fixed assets**

**9.1 Cost or valuation**

	Freehold land & buildings	Fixtures, fittings & equipment	Total
	£	£	£
At the beginning of the year	932,214	41,152	973,366
Additions	200	616	816
At the end of the year	<b>932,414</b>	<b>41,968</b>	<b>974,381</b>

**9.2 Depreciation and impairment**

	Freehold land & buildings	Fixtures, fittings & equipment	Total
	£	£	£
At the beginning of the year	-	38,377	38,377
Depreciation charge for the year	-	6,058	6,058
At the end of the year	-	<b>44,434</b>	<b>44,434</b>

**9.3 Net book value**

	Freehold land & buildings	Fixtures, fittings & equipment	Total
	£	£	£
Net book value at the beginning of the year	932,214	2,975	935,189
Net book value at the end of the year	<b>932,214</b>	<b>2,467</b>	<b>929,947</b>

**10 Debtors and prepayments**

**Analysis of debtors**

	This year	Last year
	£	£
Trade debtors	4,884	5,115
Other debtors	-	1,065
<b>Total</b>	<b>4,884</b>	<b>6,181</b>

**11 Creditors and accruals**

**Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Taxation and social security	706	-	-	-
Other creditors	527	2,100	17,000	44,500
<b>Total</b>	<b>1,233</b>	<b>2,100</b>	<b>17,000</b>	<b>44,500</b>

**12 Cash at bank and in hand**

	This year	Last year
	£	£
Cash at bank and in hand	107,426	115,083
<b>Total</b>	<b>107,426</b>	<b>115,083</b>

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2020**

**13 Events after the end of the reporting period**

The COVID-19 pandemic caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) reached the UK in late January 2020. On 26 March 2020, a National Lockdown came into effect, which required the Charity to close the mosque with immediate effect. On 23 June 2020, lockdown restrictions were relaxed by imposing social distancing rules. On 14 October 2020, a three-tier system of COVID-19 restrictions came into effect to replace the National Lockdown. On 5 November 2020, a second National Lockdown came into effect, which was lifted on 2 December 2020 with a stricter three-tier system of COVID-19 restrictions. On 21 December 2020, stricter restrictions came into effect for London with a new Tier 4. On 6 January 2021, a third National Lockdown came into effect. On 23 March 2021, the "steps" regulations were published to set out the approach to the relaxation of pandemic-related restrictions in England.

The cumulative effect of COVID-19 pandemic and coronavirus regulations is expected to be a severe loss in donation income directly from the mosque's closure, reduced attendance, and indirectly from the negative impact on local donors' incomes. It is not possible to estimate the financial effect of the COVID-19 pandemic on the Charity.

**14 Charity funds**

**14.1 Funds held**

Special appeal fund is a restricted income fund established to collect voluntary charitable donations from individuals for distribution for specified purposes.

Zakat and fitrah collection fund is a restricted income fund established to collect obligatory charitable donations from individuals for distribution for specified purposes.

Help a Muslim family fund is a restricted income fund established to collect charitable donations from individuals for distribution to Muslim families within the UK, with either very low incomes or refugee status.

**14.2 Movements of major funds during this year**

<b>Fund names</b>	<b>Fund Balances Brought forward</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Fund Balances Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Special Appeal Fund	6,482	-	-	6,482
Zakaat & Fitrah Fund	- (645)	11,017	(16,500)	(6,128)
Help a Muslim family Fund	470	3,158	(500)	3,128
<b>Total</b>	<b>6,307</b>	<b>14,174</b>	<b>(17,000)</b>	<b>3,481</b>

**14.3 Movements of major funds during last year**

<b>Fund names</b>	<b>Fund Balances Brought forward</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Fund Balances Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Special Appeal Fund	6,027	455	-	6,482
Zakaat & Fitrah Fund	(685)	23,940	(23,900)	(646)
Help a Muslim family Fund		670	(200)	470
<b>Total</b>	<b>5,342</b>	<b>25,065</b>	<b>(24,100)</b>	<b>6,307</b>

**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Notes to the accounts for the year ended 30 September 2020**

**15 Transactions with trustees and related parties**

**15.1 Trustee Remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity this year or last year.

**15.2 Trustees' expenses**

No trustee expenses have been incurred.

**15.3 Transactions with related parties**

**Loans due to trustees and related parties**

Name of Trustee or related party	Relationship to charity	Description of the transactions	Amount owing	
			This year	Last year
			£	£
Dr Shakil Rahman	Trustee	Loans	2,000	2,000
Mannan Abdul	Trustee	Loans	5,000	7,500
			<b>7,000</b>	<b>9,500</b>