

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**  
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**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.

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**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, Afghanistan 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.

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**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

06/04/2022



**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:

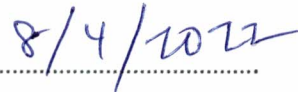
- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning form and content of accounts set out in the Charities (Accounts and Reports) Regulations 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>
<u>Income and endowments from:</u>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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) M. Mannan

Full name(s) Abdul Mannan

Position Chairman

Date 06/4/2022

Sahim Chowdhury

Sahim Chowdhury

Trustee

08/04/2022



**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.

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**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>
Madrasa	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>-</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.

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**4 Analysis of receipts of government grants**

		<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
<b>Government grant</b>	Coronavirus Job Related Grant Scheme	3,246	-
<b>Total</b>		<b>3,246</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>		
Accountancy	850		850	700		700
Books for madrasa	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
Madrasa 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>£</b>	<b>Last year</b> <b>£</b>
Independent examiner's fees	500	500
Other fees paid to the independent examiner	350	200
	<b>850</b>	<b>700</b>

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**7 Paid employees**

**7.1 Staff costs**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
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**

	<b>This year</b>	<b>Last year</b>
	<b>Number</b>	<b>Number</b>
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)**

	<b>This year</b>		<b>Last year</b>	
<b>Purpose for which grants made</b>	<b>Grants to institutions</b>	<b>Grants to individuals</b>	<b>Grants to institutions</b>	<b>Grants to individuals</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

<b>Names of institution</b>	<b>Purpose</b>	<b>Total amount of grants paid</b>	
		<b>This year</b>	<b>Last year</b>
		<b>£</b>	<b>£</b>
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>



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**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	932,414	41,968	974,381

**9.2 Depreciation and impairment**

	Freehold land & buildings £	Straight line 15% 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	-	44,434	44,434

**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	932,214	2,467	929,947

**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>

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**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>



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**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>