

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**  
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**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 Simreekhheea	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.

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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 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**  
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**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.

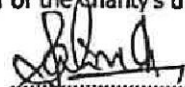
Signed on behalf of the Charity's trustees

Signature(s)

Full name(s)

Position

Date



Salim Chowdhury

Treasurer

17/08/2022



ATAUR RAHMAN

Secretary

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.

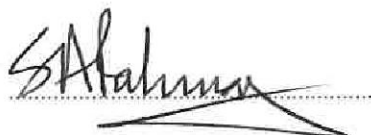
**Independent examiner's statement**

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

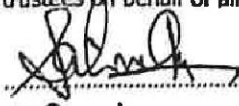
**Epsom & Ewell Islamic Society**  
**Reports and accounts**  
**Statement of Financial Activities for the year ended 30 September 2021**


<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>
<u>Income and endowments from:</u>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**  
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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	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**  
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**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**  
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**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	200	350
	<b>700</b>	<b>700</b>

**7 Paid employees**

**7.1 Staff costs**

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

	<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>Purpose for which grants made</b>	<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>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**  
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**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**  
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**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>