

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	5
accounts Statement of Financial Activities	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).

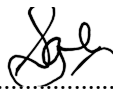
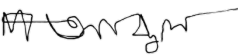
Net assets at year-end increased to £1,310,866 (2022: £1,195,508) due mainly to a rise in surplus/reserve.

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

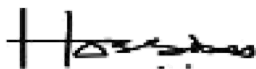
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- 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

	Unrestricted Funds £	Restricted income Funds £	Total this year £	Total last year £
Incoming resources (Note 3)				
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	-	-	-	-
Total	181,410	35,548	216,958	205,798
 Resources expended (Note 5)				
Expenditure on:				
Charitable activities	72,100	29,500	101,600	112,053
Total	72,100	29,500	101,600	112,053
Net income/(expenditure)	109,310	6,048	115,358	93,745
 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
Total funds carried forward	1,298,854	12,012	1,310,866	1,195,508

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

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

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

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

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

5 Analysis of expenditure

	This year			Last Year		
	Unrestricted Funds	Restricted income funds	Total funds	Unrestricted Funds	Restricted income funds	Total funds
	£	£	£	£		
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
Total expenditure on Charitable activities	72,100	29,500	101,600	90,053	22,000	112,053

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

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

7 Paid employees

7.1 Staff costs

	This Year	Last year
Salaries and wages	7,481	20,623
Total staff cost	7,481	20,623

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
Charitable activities (Mosque)	2	2
	2	2

8 Grant-making

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

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

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	1,069,414	41,968	1,111,382

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	932,414	-	932,414
Net book value at the end of the Year	1,069,414	-	1,069,414

10 Debtors and prepayments

Analysis of debtors

	This year £	Last year £
Total debtors	-	-
Total	-	-

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	-	-	-
	210	-	-	-

12 Cash at bank and in hand

	This year	Last year
Cash at bank and in hand	242,103	263,544
Total	242,103	263,544

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.