

Charity registration number:  
1105758

**AL JALAL ISLAMIC SOCIETY**  
**Annual Report and Financial Statements**  
**For the Year Ended**  
**30 September 2020**

# **AL JALAL ISLAMIC SOCIETY**

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## **AL JALAL ISLAMIC SOCIETY**

### **Reference and Administrative Details**

<b>Trustees</b>	Mohammed Abdun Noor	Chairman
	Khalilur Rahman	Secretary
	Abdul Hoque	Treasurer
	Saiful Alam	Member
<b>Executive Committee</b>	Suhail Alam	Chairman
	Sujel Miah	Member
	Mokbul Ali	Member
	Juhab Choudhury	Member
	Musa Chaudhury	Member
	Nurul Islam	Member
<b>Principal Office</b>	Abdul Rahman	Member
	314 Biscot Road	
	Luton	
	Bedfordshire	
<b>Charity Registration Number</b>	LU3 1AZ	
	1105758	
<b>Bankers</b>	Lloyds Bank	
	60 George Street	
	Luton	
	Beds	
<b>Independant Examiner</b>	LU1 2BB	
	HA Accountants	
	26 Leagrave Road	
	Luton	
	Beds	
	LU4 8HZ	

# **AL JALAL ISLAMIC SOCIETY**

## **The report of the trustees for the year ended 30 September 2020**

The trustees present their annual report and accounts for the year ended: **30 September 2020**

### **Objectives and Activities**

#### **Charitable Objectives.**

The Charity's objectives and regulation are set by the constitution adopted in 2004 and the charity is an unincorporated association.

#### **Aims of Charity**

The Advancement of the religion of Islam according to the principles and guidance laid down by the Quran and the Sunnah of Prophet Muhammad (Peace be upon him) as recorded in sahih Bukhari and sahih Muslim and all other sahih Ahadith and the observances that serve to promote and manifest it which now is or hereinafter may be deemed bylaw to be

#### **Objectives for the year.**

During this year the charity sought to:

- Further improve awareness of it's existence, facilities and services offered.
- To continually enhance the facilities provided. Obtain planning permission for extension
- To develop and enhance the educational curriculum.

#### **Public benefit statement**

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England & Wales.

#### **Use of volunteers**

The charity uses the services of volunteers in a number of ways;

- To assist in raising the profile of the charity.
- To assist with maintaining the records of the charity.
- To assist with the development of the charity.
- To maintain the buildings.

#### **Achievements and Performance of the Charity**

-The Charity continued to provide service and facilities for the Muslim Community in Biscot area of Luton.

#### **Review of charitable activities undertaken by the charity**

The main activities during the year were:

- Further enhancement of prayer facilities
- Further enhancement of learning facilities.
- Increasing awareness of the trust and the services it provides.
- Facilitate community counselling and advise on local issues and needs.

#### **Financial review**

During the year, the Charity income was £71,484 (2019: £67,643 ) and after spend of £21,334 (2019: £52,700) the carry forward reserves stood at £626,197 (2019: £576,047). The Trust held Qurze Hasna interest free stood at £374,750 (2019: £66,500).

#### **Policy on reserves**

The Trustees have resolved to establish over the next few years reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead.

Current reserves are adequate based on our knowledge and experiance.

#### **Principle funding sources**

The principal income was generated through donations from public who attend the Masjid accordance with the objectives of the charity. The principal expenditure related to the cost of providing facilities to the Muslim community of Luton.

#### **Plans for future periods**

The Charity will also continue to look at options to diversify in delivering the its aims & objectives.

## **AL JALAL ISLAMIC SOCIETY**

### **The report of the trustees for the year ended**

**30 September 2020**

#### **Structure, Governance and Management**

##### **Nature of the Governing Documents and constitution of the charity**

The Charity's objects and regulation are regulated by the constitution adopted in 2004 and the charity is an unincorporated association. Eligibility for membership of the charity, and membership of the board of trustees is governed by the constitution. There are no restrictions in the constitution on the operation of the charity or on its investment powers, other than those imposed by general charity law.

##### **Recruitment and appointment of new trustees**

New Trustees are appointed by invitation based upon the specific requirements and the skill set needed by the charity to help advance the charitable objectives.

##### **Induction and training of trustees.**

We have at the moment no policy or procedure for the training of trustees, other than the "do's and don'ts" publication provided by the charity.

##### **Organisational structure and management.**

Trustees meet regularly on a bi-monthly basis to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members. Day to day management and responsibility for implementing policies is carried out by trustees.

The Trustees undertake all final decisions with implementation being delegated amongst each other.

##### **Membership of a wider network**

The charity has no responsibility for nor is it answerable to any other organisation.

##### ***Related parties***

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts. This includes remuneration and expenses paid to Trustees.

##### **Risk Management**

The trustees acknowledge their responsibilities for establishing a risk management system and satisfied that appropriate systems and procedures are under development and continue to keep the strategic, business and operational risk under review with view to introducing, where necessary, additional procedures to mitigate these risks.



## **AL JALAL ISLAMIC SOCIETY**

**The report of the trustees for the year ended**

**30 September 2020**

### **Statement of Trustees' Responsibilities**

The Charities Acts require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP.
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**This report was approved by the board of trustees on 28th July 2021**



**Mohammed A Noor**  
Chairman



**Abdul Haque**  
Treasurer

## Independent Examiners Report on the Accounts

Report to the trustees/members of: **AL JALAL ISLAMIC SOCIETY**

On accounts for the year ended: **30 September 2020**

Charity no: **1105758** Set out on pages: **6 to 10**

I report to the trustees on my examination of the accounts of the above charity

### 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 Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report: 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.



Name: M A Haque Bsc, MBA, FFA

HA Accountants  
26 Leagrave Road  
Luton  
Beds  
LU4 8HZ

28 July 2021

**AL JALAL ISLAMIC SOCIETY**  
**Statement of Financial Activities**  
**For the Year Ended 30 September 2020**

	Notes	Unrestricted funds £	Total Funds 2020 £	Last Year Total Funds 2019 £
<b>Income and Endowments from</b>				
Donations and legacies		63,438	63,438	47,773
Other Income		8,046	8,046	19,870
<b>Total incoming resources</b>	<b>2</b>	<b>71,484</b>	<b>71,484</b>	<b>67,643</b>
<b>RESOURCES EXPENDED</b>				
Cost of charitable activities		20,634	20,634	51,300
Governance costs		700	700	1,400
<b>Total resources expended</b>	<b>3</b>	<b>21,334</b>	<b>21,334</b>	<b>52,700</b>
<b>Net movement in funds</b>		<b>50,150</b>	<b>50,150</b>	<b>14,943</b>
<b>Total funds brought forward</b>		<b>576,047</b>	<b>576,047</b>	<b>561,104</b>
<b>Total funds carried forward</b>		<b>626,197</b>	<b>626,197</b>	<b>576,047</b>

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for of Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 7 as required by the said statement.

**All activities derive from continuing operations**

**The notes on pages 8 to 10 form an integral part of these accounts**



**AL JALAL ISLAMIC SOCIETY****BALANCE SHEET**

As at 30 September 2020

	Notes	2020 £	2019 £
<b>The assets and liabilities of the charity:</b>			
<b>Fixed Assets</b>			
Tangible assets	5	<u>919,524</u>	<u>417,813</u>
<b>Total fixed assets</b>		<u>919,524</u>	<u>417,813</u>
<b>Current Assets</b>			
Cash at bank and in hand		<u>86,117</u>	<u>225,816</u>
		86,117	225,816
Creditors: amounts falling due within one year	6	<u>-4,693</u>	<u>-1,082</u>
<b>Net Current Assets</b>		<u>81,424</u>	<u>224,734</u>
<b>Total assets less current liabilities</b>		<u>1,000,948</u>	<u>642,547</u>
Creditors: amounts falling due after more than one year	7	<u>374,750</u>	<u>66,500</u>
<b>Total Net Assets</b>		<u>626,198</u>	<u>576,047</u>
<b>The funds of the charity:</b>			
Unrestricted income funds	9	<u>626,198</u>	<u>576,047</u>
<b>Total charity funds</b>		<u>626,198</u>	<u>576,047</u>

Approved by the board of trustees on 28th July 2021


Mohammed A Noor  
Chairman

Abdul Haque  
Treasurer

The notes on pages 8 to 10 form an integral part of these accounts.

## AL JALAL ISLAMIC SOCIETY

Notes to the Accounts

For the Year Ended

30 September 2020

### 1 Accounting policies

#### Statement of compliance

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

The Charity meets the definition of public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and therefore not included a cash flow statement in these accounts.

#### Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

#### Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### Going concern

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### EXPENDITURE AND LIABILITIES

#### Liability Recognition

Liabilities are recognised where it is more likely than not 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

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### Fixed assets and depreciation

All tangible fixed assets are capitalised if they can be used for more than one year and are stated at cost less depreciation. Items of less than £1000 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Fixtures & Fittings

25% Reducing Balance

A regular annual review of the likelihood of asset impairment is undertaken.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

# AL JALAL ISLAMIC SOCIETY

## Notes to the Accounts

For the Year Ended

30 September 2020

### 2 Incoming resources

	2020 £	2019 £
<b>Voluntary income</b>		
General Donations	63,438	47,773
	<u>63,438</u>	<u>47,773</u>
<b>Other activities</b>		
Childrens Tution	2,990	19,820
Grant	5,000	
Other Income	56	50
	<u>8,046</u>	<u>19,870</u>

### 3 Resources expended

	2020 £	2019 £
<b>Charitable activities:</b>		
Staff Cost	9,660	29,450
Employers NIC	0	0
	<u>9,660</u>	<u>29,450</u>
<b>Premises Cost</b>		
Water Rates	134	260
Light & Heat	2,668	2,430
Cleaning	6,550	1,572
Repairs & Maintenance	50	3,034
	<u>9,402</u>	<u>7,296</u>
<b>Administrative expenses</b>		
Bank Charges	0	0
Insurance	0	0
Telephone	351	144
Depreciation	251	335
	<u>602</u>	<u>479</u>
<b>Others</b>		
Other Professional	482	3,364
Printing & Stationary	473	194
Events & Activities	15	10,517
Health & Safety	0	0
Sundry Expenses	0	0
	<u>970</u>	<u>14,075</u>
	<u>20,634</u>	<u>51,300</u>
<b>Governance costs:</b>		
Accountancy/ Internal Examiner	700	1,400

### 4 Staff Costs and Emoluments

	2020 £	2019 £
Gross Salaries	9,660	29,450
Employer's National Insurance	0	0
	<u>9,660</u>	<u>29,450</u>

### Numbers of full time employees or full time equivalents

	2020 £	2019 £
Engaged on charitable activities	2	2
Administration	0	0

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum



**AL JALAL ISLAMIC SOCIETY**  
**Notes to the Accounts**  
**For the Year Ended 30 September 2020**

**5 Tangible fixed assets**

	Freehold Property £	Building Improvements £	Fixtures & Fittings £	Total £
<b>Asset cost, valuation or revalued amount</b>				
At 1 October 2019	389,189	27,620	13,098	402,287
Additions	0	501,962	0	0
At 30 September 2020	<u>389,189</u>	<u>529,582</u>	<u>13,098</u>	<u>402,287</u>
<b>Accumulated depreciation and impairment provisions</b>				
At 1 October 2019	0	0	12,094	12,094
Charge for the year	0	0	251	251
At 30 September 2020	<u>0</u>	<u>0</u>	<u>12,345</u>	<u>12,345</u>
<b>Net book value</b>				
At 30 September 2019	<u>389,189</u>	<u>27,620</u>	<u>1,004</u>	<u>417,813</u>
At 30 September 2020	<u>389,189</u>	<u>529,582</u>	<u>753</u>	<u>919,524</u>

All assets are used for charitable purposes.

**6 Creditors: amounts falling due within one year**

	2020 £	2019 £
Trade creditors	4,693	1,082
	<u>4,693</u>	<u>1,082</u>

**7 Creditors: Amounts falling due after one year**

	2020 £	2019 £
Loans- Qurze Hasna	324,750	66,500
Loan	50,000	
	<u>374,750</u>	<u>66,500</u>

Qarze Hasna is unsecured and interest free money loaned to the charity by members of the public with no fixed repayment terms.

**8 Analysis of the Net Movement in Funds**

	2020 £	2019 £
Net movement in funds from Statement of Financial Activities	50,150	14,943
Net movement in funds available for future activities	<u>50,150</u>	<u>14,943</u>

**9 Net Assets by fund**

	Unrestricted funds £	Restricted funds £	Total Funds 2020 £	Total Funds 2019 £
Tangible Fixed Assets	919,524	-	919,524	417,813
Current Assets	86,117	-	86,117	225,816
Current Liabilities	-4,693	-	-4,693	-1,082
Long Term Liabilities	-374,750	-	-374,750	-66,500
	<u>626,198</u>	<u>0</u>	<u>626,198</u>	<u>576,047</u>

**10 Related Party Transactions**

No fee or expenses were paid to trustees or persons connected with them