

Sri Lanka Muslim Association (UK)
Unaudited Financial Statements
31 March 2025

ALMAS CONSULTING LTD T/A MERIDIAN INSIGHT

Accountants & Statutory Auditors
Unit 15A, Slough Business Park
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SL1 3FQ

Sri Lanka Muslim Association (UK)

Financial Statements

Year ended 31 March 2025

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Sri Lanka Muslim Association (UK)

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Sri Lanka Muslim Association (UK)
Charity registration number	1111447
Principal office	1 Stoke Road Slough Berkshire SL2 5AH

The trustees

Mr Anees Mohamed
Mr Hakeel Mohamed
Mr Mohamed Iththisham
Mr Mohammed Sakkaf
Mr Nazeer Marzook
Mr Rizwan Ramees
Mr Abdul Hameed Anverdeen
Mr Junaid Mohamed Siddique
Mr Mohamed Abdullah Ameen
Mr Mohamed Janoofar
Bathurusaman
Mr Mohamed Rihan Jabbar
Mr Nuskey Mohamed Nasrudeen
Mr Mohamed Akram Abdul
Azeez
Mr Mohamed Aasir Mohamed
Akram
Mr Mohamed Uzair Mohamed
Omerdeen

Independent examiner	Bilal Amin FCA, FCCA Unit 15A, Slough Business Park 94 Farnham Road Slough Berkshire SL1 3FQ
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Structure, governance and management

Document

The charity is constituted as a charitable trust registered with the Charity Commission under charity number 1111447 and is governed by a trust deed.

Sri Lanka Muslim Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Organisational Structure

The trustees are fully responsible for the management of the assets of the trust, mainly the Mosque at the above address namely Masjid Al-Jannah: Islamic Educational & community Centre and give their time free of charge and receive no remuneration or other financial benefits.

The trustees hold regular meetings to oversee the operations of the mosque, community centre and other charitable activities. Decisions are made collectively to ensure effective management.

Recruitment and Appointment of Trustees

It has been followed according to the trust deed. Also, by agreed procedures with views and reflection of the community to have a better relationship with the Membership and the local community.

Recruitment and Appointment of Trustees

Trustees are appointed in accordance with the trust deed and agreed procedures, incorporating feedback from the community to strengthen relationships between the members and the wider public.

Risk Management

Trustees have assessed the risks to the charity and have implemented contingency plans to manage identified risks. Policies, insurance cover and financial resources are in place to safeguard operations.

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The charity's objectives, as outlined in its trust deed, include:

1. Supporting Sri Lankan Muslim residents in Slough and surrounding areas through advice services.
2. Promoting racial harmony and better and mutual understanding.
3. Advancing education in Islamic culture, religious studies, health, and poverty alleviation.
4. Offering individual and group counselling on topics such as marriage, divorce, and other community concerns.
5. Providing recreational facilities to enhance the physical, mental and spiritual well-being of individuals.
6. Establishing places for religious, cultural and educational activities, including Islamic schools and libraries.
7. Publishing and distributing educational and cultural materials.
8. Conducting English language classes to improve literacy.
9. Facilitating Muslims funerals in accordance with Islamic principles.
10. Promoting unity, discipline, and faith.

Achievements

To achieve these objectives, the charity:

- Established Masjid Al-Jannah, an Islamic Educational & Community Centre, as a hub for religious, educational and cultural activities.
 - Key achievements include ongoing progress in teaching Islamic Studies and memorising Quran (Hifz) for kids, a highly successful 2024 Summer Social Event, setting high standards for British Mosque, and the successful launch of Girls' Hifz Classes and Saturday Youth Circle for girls.
 - Conducted programs and lectures in both English and Tamil, catering to the Sri Lankan Muslim community in Slough and beyond.
 - Facilitated charitable giving through the collection and distribution of Sadaqa, Zakat and Fitrana to alleviate poverty.
 - Held seminars, educational classes and events free of charge, funded through community donations.
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- Organised disaster relief appeals and ensured all funds were used exclusively for their intended
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Sri Lanka Muslim Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

purposes.

- Hosted open days and interfaith activities to foster understanding and dialogue with the wider community.
- Provided consular and support services for vulnerable groups, including youth, women and men.
- Worked closely with local authorities, including Slough Borough Council and the police to promote law and order through community programs.

Achievements and performance

Financial review

Reserves Policy

The trustees aim to maintain sufficient reserves to cover the operating costs of the charity, primarily the running the Islamic Centre and Mosque.

Principal Funding Sources

The charity's income primarily comes from:

Donations collected during Friday prayers, special appeals and festive prayers. Standing orders, random donations and membership fees.

Interest-free loans (Qarze-e-Hasana) from individuals, repayable on demand, to fund capital projects. Cash donations received to the fix tills in the mosque premises.

Plans for future periods

Vision-1: Future Plan for New Third Floor: Construction of the charity's new third floor began in April 2022 and was completed after March 2025. The final project cost exceeded the original budget due to additional features introduced during development, including two lifts and a dedicated ladies prayer area. The new facility is now fully utilised and has enabled several key initiatives: the establishment of a Pre-Islamic School, the creation of a modern media centre, the launch of programmes supporting children in Sri Lanka, and the opening of a new library promoting both British and Islamic values.

Vision-2: Establishing a Sri Lankan Community Centre: The vision is to serve as a community hub for the Sri Lankan Muslim community and the wider population in Slough, with key objectives including fostering community cohesion, hosting gatherings with community spaces for events providing inclusive sports facilities like football and badminton etc.

Vision-3: Marriage & Reconciliation Council: The establishment of the Islamic Marriage & Reconciliation Council (SLMA-UK) aims to provide marriage counselling, mediate disputes, offer educational programs on marriage and family life, deliver support services for couples in crisis and promote healthy marriages and family dynamics within the Muslim community.

The trustees' annual report was approved on 27 November 2025 and signed on behalf of the board of trustees by:

Mohamed Uzair Mohamed Omerdeen

Mohamed Akram Abdul Azeez

Sri Lanka Muslim Association (UK)
Independent Examiner's Report to the Trustees of Sri Lanka Muslim
Association (UK)

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Sri Lanka Muslim Association (UK) ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the 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.

Bilal Amin FCA, FCCA
Independent Examiner

Unit 15A, Slough Business Park
94 Farnham Road
Slough
Berkshire
SL1 3FQ

Sri Lanka Muslim Association (UK)

Statement of Financial Activities

Year ended 31 March 2025

		2025			2024
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Income and endowments					
Donations and legacies	4	350,091	26,966	–	377,057
Charitable activities	5	–	23,688	255,337	279,025
Investment income	6	207	–	–	207
Total income		<u>350,298</u>	<u>50,654</u>	<u>255,337</u>	<u>656,289</u>
Expenditure					
Expenditure on charitable activities	7,8	<u>398,551</u>	<u>91,338</u>	<u>–</u>	<u>489,889</u>
Total expenditure		<u>398,551</u>	<u>91,338</u>	<u>–</u>	<u>489,889</u>
Net income		<u>(48,253)</u>	<u>(40,684)</u>	<u>255,337</u>	<u>166,400</u>
Transfers between funds		(385,614)	43,892	341,722	–
Net movement in funds		<u>(433,867)</u>	<u>3,208</u>	<u>597,059</u>	<u>276,233</u>
Reconciliation of funds					
Total funds brought forward		<u>56,289</u>	<u>31,763</u>	<u>1,610,077</u>	<u>1,698,129</u>
Total funds carried forward		<u>(377,578)</u>	<u>34,971</u>	<u>2,207,136</u>	<u>1,864,529</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

Sri Lanka Muslim Association (UK)

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	13	2,234,173	1,626,050
Current assets			
Debtors	14	50,000	120,000
Cash at bank and in hand		193,043	252,233
		<u>243,043</u>	<u>372,233</u>
Creditors: amounts falling due within one year	15	<u>3,332</u>	<u>16,658</u>
Net current assets		<u>239,711</u>	<u>355,575</u>
Total assets less current liabilities		<u>2,473,884</u>	<u>1,981,625</u>
Creditors: amounts falling due after more than one year	16	<u>609,355</u>	<u>283,495</u>
Net assets		<u><u>1,864,529</u></u>	<u><u>1,698,130</u></u>
Funds of the charity			
Endowment funds		2,207,136	1,610,077
Restricted funds		34,971	31,762
Unrestricted funds		<u>(377,578)</u>	<u>56,290</u>
Total charity funds	17	<u><u>1,864,529</u></u>	<u><u>1,698,129</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 27 November 2025, and are signed on behalf of the board by:

Mr Anees Mohammed
Trustee

Mr Mohamed Uzair Mohamed Omerdeen
Trustee

Mr Mohamed Akram Abdul Azeez
Trustee

The notes on pages 7 to 14 form part of these financial statements.

Sri Lanka Muslim Association (UK)

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Al-Jannah Masjid, 1 Stoke Road, Slough, Berkshire, SL2 5AH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemption available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Sri Lanka Muslim Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Sri Lanka Muslim Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 15% reducing balance

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
General donations	100,942	–	100,942
Fitrh collections	–	15,253	15,253
Friday collections	75,517	–	75,517
Janaza collections	–	2,581	2,581
Ifthar donations	31,345	–	31,345
Makthab and Hafiz	115,204	–	115,204
Sadaqah collections	–	5,887	5,887
Standing order collections and membership fees	14,183	–	14,183
Till collections	8,500	–	8,500
Zakah collections	–	3,245	3,245
Miscellaneous income	4,400	–	4,400
HMRC - Gift Aid	–	–	–
	<u>350,091</u>	<u>26,966</u>	<u>377,057</u>

Sri Lanka Muslim Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
General donations	69,717	–	69,717
Fitrah collections	–	12,227	12,227
Friday collections	87,406	–	87,406
Janaza collections	–	2,783	2,783
Ifthar donations	64,003	–	64,003
Makthab and Hafiz	86,011	–	86,011
Sadaqah collections	–	5,472	5,472
Standing order collections and membership fees	13,725	–	13,725
Till collections	19,356	–	19,356
Zakah collections	–	14,106	14,106
Miscellaneous income	8,800	–	8,800
HMRC - Gift Aid	3,332	–	3,332
	<u>352,350</u>	<u>34,588</u>	<u>386,938</u>

5. Charitable activities

	Restricted Funds £	Endowment Funds £	Total Funds 2025 £
Building project donations	–	255,337	255,337
Project collections	23,688	–	23,688
	<u>23,688</u>	<u>255,337</u>	<u>279,025</u>

	Restricted Funds £	Endowment Funds £	Total Funds 2024 £
Building project donations	–	345,087	345,087
Project collections	52,386	–	52,386
	<u>52,386</u>	<u>345,087</u>	<u>397,473</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>207</u>	<u>207</u>	<u>1,637</u>	<u>1,637</u>

Sri Lanka Muslim Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	397,109	91,338	488,447
Support costs	1,442	—	1,442
	<u>398,551</u>	<u>91,338</u>	<u>489,889</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	389,818	113,998	503,815
Support costs	6,000	—	6,000
	<u>395,818</u>	<u>113,998</u>	<u>509,815</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	488,447	—	488,447	503,815
Governance costs	—	1,442	1,442	6,000
	<u>488,447</u>	<u>1,442</u>	<u>489,889</u>	<u>509,815</u>

9. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	4,771	2,818
Fees payable for the audit of the financial statements	—	6,000

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,440</u>	<u>—</u>

Sri Lanka Muslim Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	232,937	172,443
Social security costs	3,102	2,530
	<u>236,039</u>	<u>174,973</u>

The average head count of employees during the year was 33 (2024: 22).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

No remuneration has been paid to the trustees. All trustees are volunteers and rendered their services free of charge.

13. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost			
At 1 April 2024	1,610,077	61,013	1,671,090
Additions	597,059	15,835	612,894
At 31 March 2025	<u>2,207,136</u>	<u>76,848</u>	<u>2,283,984</u>
Depreciation			
At 1 April 2024	–	45,040	45,040
Charge for the year	–	4,771	4,771
At 31 March 2025	<u>–</u>	<u>49,811</u>	<u>49,811</u>
Carrying amount			
At 31 March 2025	<u>2,207,136</u>	<u>27,037</u>	<u>2,234,173</u>
At 31 March 2024	<u>1,610,077</u>	<u>15,973</u>	<u>1,626,050</u>

14. Debtors

	2025 £	2024 £
Sundry debtors	<u>50,000</u>	<u>120,000</u>

Sri Lanka Muslim Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,800	6,360
Social security and other taxes	1,367	2,931
Other creditors	165	7,367
	<u>3,332</u>	<u>16,658</u>

16. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Qarze-e-Hasana (interest free loans)	<u>609,355</u>	<u>283,495</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	<u>56,289</u>	<u>350,298</u>	<u>(398,551)</u>	<u>(385,614)</u>	<u>(377,578)</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	<u>247,584</u>	<u>353,987</u>	<u>(395,819)</u>	<u>(149,463)</u>	<u>56,289</u>

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted funds	<u>31,763</u>	<u>50,654</u>	<u>(91,338)</u>	<u>43,892</u>	<u>34,971</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds	<u>58,786</u>	<u>86,974</u>	<u>(113,997)</u>	<u>—</u>	<u>31,763</u>

Sri Lanka Muslim Association (UK)

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

				2025 £	2024 £
Endowment funds					
	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Permanent Endowment Fund	1,610,077	255,337	–	341,722	2,207,136
	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Permanent Endowment Fund	1,115,527	345,087	–	149,463	1,610,077
18. Analysis of net assets between funds					
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	
Tangible fixed assets	27,037	–	2,207,136	2,234,173	
Current assets	208,072	34,971	–	243,043	
Creditors less than 1 year	(3,332)	–	–	(3,332)	
Creditors greater than 1 year	(609,355)	–	–	(609,355)	
Net assets	(377,578)	34,971	2,207,136	1,864,529	
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	
Tangible fixed assets	15,973	–	1,610,077	1,626,050	
Current assets	340,470	31,763	–	372,233	
Creditors less than 1 year	(16,659)	–	–	(16,659)	
Creditors greater than 1 year	(283,495)	–	–	(283,495)	
Net assets	56,289	31,763	1,610,077	1,698,129	