

THE SHAH JALAL ISLAMIC FOUNDATION

England & Wales - Charity number 1114714

Details

Status Registered

Legal form Other

Registered 2006-06-17

Register [View on the Charity Commission register](#)

Contact

Address The Shahjalal Islamic Foundation
25 Carshalton Road
Sutton
SM1 4LF

Phone 01737362648

Email nurul.islam@sky.com

Website www.suttonmuslimcentre.org.uk

Activities

Objects: TO PROMOTE AND ESTABLISH ISLAM, PARTICULARLY FOR THE BENEFIT OF THE MUSLIM COMMUNITY IN THE LONDON BOROUGH OF SUTTON AND THE AREAS OF BANSTEAD, KINGSWOOD, EPSOM AND EWELL IN SURREY.

Activities: Education/Training Religious activities Arts/culture Economic/Community development/Employment

Classification

- **How:** Provides Services
- **What:** Education/training, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- **Area of benefit:** LONDON BOROUGH OF SUTTON AND THE AREAS OF BANSTEAD, KINGSWOOD, EPSOM AND EWELL IN SURREY
- Surrey
- Sutton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£274,102	£36,253	-	-
2024-03-31	£163,605	£68,110	-	-
2023-03-31	£147,862	£43,491	-	-
2022-03-31	£160,900	£35,030	-	-
2021-03-31	£46,335	£28,971	-	-

Trustees

Name	Role	Appointed
NURUL ISLAM	Chair	
ABDUL SAHID		
Bablu Miah		2023-07-28
Gulam Kibrea Chowdhury		2020-10-12
MOHAMMED ALI SAYESTHA		
MOHAMMED BADORUZZAMAN ESAK		
MOIN UDDIN		2016-09-28
Nunu Miah		2019-06-06
SAIFUL AKTHER		
SUFI MIAH		2021-07-24
Saiful Islam		2019-06-06
Syed Ali Ahmed		2019-06-06
ZAMAN AHMED		

THE SHAH JALAL ISLAMIC FOUNDATION

England & Wales - Charity number 1114714

Accounts

Registered Charity Number 1114714

The Shah Jalal Islamic Foundation
Report and Accounts
For The Year Ended 31 March 2025

The Shah Jalal Islamic Foundation
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The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2025

Reference and administration details

Charity name	The Shah Jalal Islamic Foundation
Registered charity number	1114714
Principal address	25 Carshalton Road Sutton Surrey SM1 4LF

Managing charity trustees

N Islam	Chairman
S A Ahmed	Vice Chairman
M A Sayestha	General Secretary
S Islam	Joint Secretary
M Uddin	Treasurer
S Akther	Assistant Treasurer
S Miah	Executive Committee member
A Sahid	Executive Committee member
N Miah	Executive Committee member
Z Ahmed	Executive Committee member
M B Esak	Executive Committee member
G K Chowdhury	Executive Committee member
B Miah	Executive Committee member

Custodian charity trustees

N Islam	Chairman
M A Sayestha	General Secretary
M Uddin	Treasurer

The custodian charity trustees hold the freehold property on behalf of the Charity.

Structure, governance and management

Type of governing document	Constitution adopted 5 October 2003
How the Charity is constituted	Association
Trustee selection methods	Elected by membership at the Annual General Meeting

The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2025

Objectives and activities

Summary of the objects of the Charity set out in its governing document

The Foundation's objects are to promote and establish Islam, particularly for the benefit of the Muslim community in the London Borough of Sutton and the areas of Banstead, Kingswood, Epsom and Ewell in Surrey.

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 would provide benefit to those who worship at our mosque and the wider Muslim and non-Muslim communities.

Summary of the main activities undertaken for the public benefit in relation to these objects

The Foundation carried out its objects by the following means:-

- (a) Jam'aath, namely, Islamic congregations for Da'wah activities and Ta'alim, formal and informal prayers, discussions and other religious and social activities.
- (b) Ta'alim, namely teaching the Holy Qur'an and the Sunnah and the Islamic laws, its requirements and prohibitions and educating people in the Islamic ways of life, society, family, its doctrines and practices and the tolerance of and interaction with different faiths and beliefs.
- (c) Da'wah activities, namely, the propagation of Islam and its meaning and the message in the UK and worldwide.
- (d) Providing and maintaining a mosque and madrasah (educational institution).
- (e) Establishing an Islamic library.
- (f) To help the poor and needy and establish the Islamic ways of Charity in the UK and throughout the world.

Achievements and performance

The Foundation continued its Jam'aath and Ta'alim activities in the local Muslim communities.

In particular, the main achievements of the Charity during the year continued to be congregational prayers. During the week, we had about two hundred and fifty people attending Friday and Eid prayers.

The Charity commenced construction of the extension to and refurbishment of the masjid and total costs of £443,389 were incurred at year end with capital commitments of £294,611 that are expected to be paid in stages over the next year.

The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2025

Financial Review and Going Concern

The surplus of income over expenditure for the year rose to £237,849 (2024: £95,495) due to a substantial rise in donations to £274,102 (2024: £163,605) and a fall in expenditure to £36,253 (2024: £68,110).

Net assets at year-end increased to £1,231,552 (2024: £993,703) due mainly to a rise in Tangible assets to £949,035 (2024: £505,646) offset by a fall in Cash at bank and in hand to £280,018 (2024: £480,343).

The Foundation does not have a policy on reserves.

The campaign for donations to fund the extension to and refurbishment of the masjid to accommodate the increasing number of worshippers attending the masjid, especially for the Friday and Eid prayers, continued throughout the year in tandem with the commencement of works.

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) Mohammed Ali Sayestha

Position General Secretary

Date 11 JUNE 2025



Nurul Islam

Chairman

11 JUNE 2025

The Shah Jalal Islamic Foundation
Report and accounts
Independent Examiner's Report
on the accounts for the year ended 31 March 2025

I report to the trustees on my examination of the accounts of the above Charity ("the Trust") for the year ended 31 March 2025, set out on pages 7 to 15.

Responsibilities and Basis of the 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 Charities 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 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 to enable a proper understanding of the accounts to be reached.

Signed:



Date:

11 JUNE 2025

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

The Shah Jalal Islamic Foundation
 Report and accounts
 Statement of Financial Activities for the year ended 31 March 2025

Incoming resources	Unrestricted funds	Total this year	Total last year
	£	£	£
<i>Incoming resources (Note 3)</i>			
<i>Income and endowments from:</i>			
Donations and legacies	274,102	274,102	163,605
Total	274,102	274,102	163,605
<i>Resources expended (Note 4)</i>			
<i>Expenditure on:</i>			
Charitable activities	36,253	36,253	68,110
Total	36,253	36,253	68,110
Net income	237,849	237,849	95,495
Net movement in funds	237,849	237,849	95,495
Total funds brought forward	993,703	993,703	898,208
Total funds carried forward	1,231,552	1,231,552	993,703

The Shah Jalal Islamic Foundation
 Report and accounts
 Balance Sheet as at 31 March 2025

<u>Fixed assets</u>	Note	Unrestricted funds	Total this year	Total last year
		£	£	£
Tangible assets	9	949,035	949,035	505,646
Total fixed assets		949,035	949,035	505,646
<u>Current assets</u>				
Debtors	10	3,437	3,437	7,565
Cash at the bank and in hand	12	281,018	281,018	480,843
Total current assets		284,455	284,455	488,408
Creditors: amounts falling due within one year	11	1,938	1,938	351
Net current assets		282,517	282,517	488,057
Net assets		1,231,552	1,231,552	993,703
<u>Funds of the Charity</u>				
Unrestricted funds		1,231,552	1,231,552	993,703
Total funds		1,231,552	1,231,552	993,703

Signed by one or two trustees on behalf of all the trustees

Signature

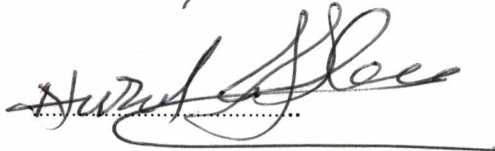
Name

Date of approval



Mohammed Ali Sayestha

11 JUNE 2025



Nurul Islam

11 JUNE 2025

The Shah Jalal Islamic Foundation
Report and accounts
Notes to the accounts for the year ended 31 March 2025

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 to 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 year.

1.5 Material prior year adjustments

No material prior-year error has been identified in the year.

2 Accounting policies

Income

Recognition of income

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.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations and gifts

Gift Aid received is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

The Shah Jalal Islamic Foundation
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 Notes to the accounts for the year ended 31 March 2025

2 Accounting policies

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.

Creditors

The Charity has creditors, measured at settlement amounts less any trade discounts.

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 used are disclosed in Note 9.2.

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

	This year		Last year
	Unrestricted funds	Total funds, Total	
	£	£	£
Donations and gifts	274,102	274,102	163,605
Donations and legacies	274,102	274,102	163,605
Total Income	274,102	274,102	163,605

All income in the last year was unrestricted.

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2025

4 Analysis of expenditure

	This year		Last year	
	Unrestricted funds	Total funds	Unrestricted Funds	Total funds
	£	£		
Accountancy	793	793	568	568
Bank charges	323	323	275	275
Cleaning	726	726	963	963
Depreciation	-	-	-	-
Insurance	1,101	1,101	1,058	1,058
Internet	331	331	485	485
Legal and professional	-	-	10,507	10,507
Light and heat	3,081	3,081	7,295	7,295
Payment card processing fees	2,696	2,696	15,339	15,339
Rates	715	715	674	674
Wages	26,487	26,487	30,706	30,706
Water rates	-	-	240	240
Total expenditure on charitable activities	36,253	36,253	68,110	68,110
Total expenditure	36,253	36,253	68,110	68,110

The Shah Jalal Islamic Foundation
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5 Details of certain items of expenditure

5.1 Fees for the examination of the accounts

	This year £	Last year £
Independent examiner's fees	600	500
Other fees paid to the independent examiner	193	68

6 Paid employees

6.1 Staff costs

	This year £	Last year £
Salaries and wages	26,079	30,175
Pension costs (defined contribution scheme)	408	531
Total staff costs	26,487	30,706

No employees received employee benefits (excluding employer pension costs) in the year of more than £60,000.

6.2 Average headcount in the year

	This year #	Last year #
Charitable activities	2	2

7 Defined contribution pension scheme

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	408	531

The Shah Jalal Islamic Foundation
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8 Transactions with trustees and related parties

8.1 Trustee remuneration and benefits

This year and last, none of the trustees has been paid any remuneration or received any other benefits from employment with their Charity or a related entity.

8.2 Trustees' expenses

No trustee expenses have been incurred.

8.3 Transactions with related parties

There have been no related party transactions in this year and the prior year.

9 Tangible fixed assets

<u>9.1 Cost or valuation</u>	Freehold land and buildings	Freehold under construction	Plant, machinery and motor vehicles	Total
	£		£	£
Balance brought forward	505,646		11,792	517,438
Addition		443,389		443,389
Balance carried forward	505,646	443,389	11,792	960,827

9.2 Depreciation or impairments

		<i>Straight-line basis 20% rate</i>	
Balance brought forward	-	11,792	11,792
Balance carried forward	-	11,792	11,792

9.3 Net book value

Brought forward	505,646	-	505,646
Carried forward	505,646	443,389	949,035

The Shah Jalal Islamic Foundation
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10 Debtors and prepayments

	Amounts falling due within one year	
	This year £	Last year £
Trade debtors	2,699	6,882
Prepayments	738	683
	3,437	7,565

11 Creditors and accruals

11.1 Analysis of Creditors

	Amounts falling due within one year	
	This year £	Last year £
Trade creditors	678	104
Taxation and Social Security	1,260	247
	1,938	351

12 Cash at the bank and in hand

	This year £	Last year £
Cash at the bank and on hand	281,018	480,843
Total	281,018	480,843

The Shah Jalal Islamic Foundation
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13 Capital commitments

	This year £	Last year £
Contract for future capital expenditure not provided in the financial statements – Freehold under construction	294,611	-
Total	294,611	-

THE SHAH JALAL ISLAMIC FOUNDATION

England & Wales - Charity number 1114714

Accounts

Registered Charity Number 1114714

The Shah Jalal Islamic Foundation
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For The Year Ended 31 March 2024

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Trustees Report for the year ended 31 March 2024

Reference and administration details

Charity name	The Shah Jalal Islamic Foundation
Registered charity number	1114714
Principal address	25 Carshalton Road Sutton Surrey SM1 4LF

Managing charity trustees

N Islam	Chairman
S A Ahmed	Vice Chairman
M A Sayestha	General Secretary
S Islam	Joint Secretary
M Uddin	Treasurer
S Akther	Assistant Treasurer
S Miah	Executive Committee member
A Sahid	Executive Committee member
N Miah	Executive Committee member
Z Ahmed	Executive Committee member
M B Esak	Executive Committee member
G K Chowdhury	Executive Committee member
B Miah	Executive Committee member

Custodian charity trustees

N Islam	Chairman
M A Sayestha	General Secretary
M Uddin	Treasurer

The custodian charity trustees hold the freehold property on behalf of the Charity.

Structure, governance and management

Type of governing document	Constitution adopted 5 October 2003
How the Charity is constituted	Association
Trustee selection methods	Elected by membership at the Annual General Meeting

The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2024

Objectives and activities

Summary of the objects of the Charity set out in its governing document

The Foundation's objects are to promote and establish Islam, particularly for the benefit of the Muslim community in the London Borough of Sutton and the areas of Banstead, Kingswood, Epsom and Ewell in Surrey.

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 would provide benefit to those who worship at our mosque and the wider Muslim and non-Muslim communities.

Summary of the main activities undertaken for the public benefit in relation to these objects

The Foundation carried out its objects by the following means:-

- (a) Jam'aath, namely, Islamic congregations for Da'wah activities and Ta'alim, formal and informal prayers, discussions and other religious and social activities.
- (b) Ta'alim, namely teaching the Holy Qur'an and the Sunnah and the Islamic laws, its requirements and prohibitions and educating people in the Islamic ways of life, society, family, its doctrines and practices and the tolerance of and interaction with different faiths and beliefs.
- (c) Da'wah activities, namely, the propagation of Islam and its meaning and the message in the UK and worldwide.
- (d) Providing and maintaining a mosque and madrasah (educational institution).
- (e) Establishing an Islamic library.
- (f) To help the poor and needy and establish the Islamic ways of Charity in the UK and throughout the world.

Achievements and performance

The Foundation continued its Jam'aath and Ta'alim activities in the local Muslim communities.

In particular, the main achievements of the Charity during the year continued to be congregational prayers. During the week, we had about two hundred people attending Friday prayers.

The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2024

Financial Review and Going Concern

The surplus of income over expenditure for the year fell to £95,495 (2023: £104,371) due to a greater rise in expenditure to £68,110 (2023: £43,491) over a rise in income to £163,605 (2023: £147,862)

Net assets at year-end increased to £993,703 (2023: £898,208) due mainly to a rise in Cash at the bank and in hand to £480,843 (2023: £394,214).

The Foundation does not have a policy on reserves.

The campaign for donations to fund the refurbishment and extension of the mosque to accommodate the increasing number of worshippers attending the mosque, especially for the Friday prayers, continued throughout the year.

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)	Mohammed Ali Sayestha	Nurul Islam
Position	General Secretary	Chairman
Date	25/5/2024	25/5/24

The Shah Jalal Islamic Foundation
Report and accounts
Independent Examiner's Report
on the accounts for the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the above Charity ("the Trust") for the year ended 31 March 2024, set out on pages 7 to 14.

Responsibilities and Basis of the 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 Charities 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 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 to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 31 May 2024

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

The Shah Jalal Islamic Foundation
 Report and accounts
 Statement of Financial Activities for the year ended 31 March 2024

Incoming resources	Unrestricted funds	Total this year	Total last year
	£	£	£
<i><u>Incoming resources (Note 3)</u></i>			
<i>Income and endowments from:</i>			
Donations and legacies	163,605	163,605	147,862
Total	163,605	163,605	147,862
<i><u>Resources expended (Note 4)</u></i>			
<i>Expenditure on:</i>			
Charitable activities	68,110	68,110	43,491
Total	68,110	68,110	43,491
Net income	95,495	95,495	104,371
Net movement in funds	95,495	95,495	104,371
Total funds brought forward	898,208	898,208	793,837
Total funds carried forward	993,703	993,703	898,208

The Shah Jalal Islamic Foundation
 Report and accounts
 Balance Sheet as at 31 March 2024

	Note	Unrestricted funds £	Total this year £	Total last year £
<u>Fixed assets</u>				
Tangible assets	9	505,646	505,646	505,646
Total fixed assets		505,646	505,646	505,646
<u>Current assets</u>				
Debtors	10	7,565	7,565	668
Cash at the bank and in hand	12	480,843	480,843	394,214
Total current assets		488,408	488,408	394,882
Creditors: amounts falling due within one year	11	351	351	2,320
Net current assets		488,057	488,057	392,562
Net assets		993,703	993,703	898,208
<u>Funds of the Charity</u>				
Unrestricted funds		993,703	993,703	898,208
Total funds		993,703	993,703	898,208

Signed by one or two trustees on behalf of all the trustees

Signature

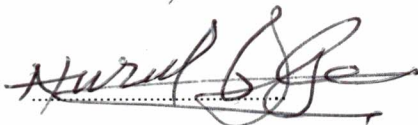
Name

Date of approval



Mohammed Ali Sayestha

25/5/2024



Nurul Islam

25/5/24

The Shah Jalal Islamic Foundation
Report and accounts
Notes to the accounts for the year ended 31 March 2024

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 to 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 adjustments

No material prior-year error has been identified in the reporting period.

2 Accounting policies

Income

Recognition of income

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.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations and gifts

Gift Aid received is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

The Shah Jalal Islamic Foundation
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 Notes to the accounts for the year ended 31 March 2024

2 Accounting policies

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.

Creditors

The Charity has creditors, measured at settlement amounts less any trade discounts.

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 used are disclosed in Note 9.2.

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

	This year		Last year
	Unrestricted funds	Total funds	
	£	Total	£
Donations and gifts	163,605	163,605	131,758
Gift Aid	-	-	16,104
Donations and legacies	163,605	163,605	147,862
Total Income	163,605	163,605	147,862

All income in the last year was unrestricted.

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2024

4 Analysis of expenditure

	This year		Last year	
	Unrestricted funds	Total funds	Unrestricted Funds	Total funds
	£	£		
Accountancy	568	568	1,580	1,580
Bank charges	275	275	365	365
Cleaning	963	963	934	934
Depreciation	-	-	1,300	1,300
Insurance	1,058	1,058	1,156	1,156
Internet	485	485		
Legal and professional	10,507	10,507	2,461	2,461
Light and heat	7,295	7,295	5,551	5,551
Payment card processing fees	15,339	15,339		
Rates	674	674	635	635
Wages	30,706	30,706	29,223	29,223
Water rates	240	240	286	286
Total expenditure on charitable activities	68,110	68,110	43,491	43,491
Total expenditure	68,110	68,110	43,491	43,491

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2024

5 Details of certain items of expenditure

5.1 Fees for the examination of the accounts

	This year £	Last year £
Independent examiner's fees	500	500
Other fees paid to the independent examiner	68	1,080

6 Paid employees

6.1 Staff costs

	This year £	Last year £
Salaries and wages	30,175	28,735
Pension costs (defined contribution scheme)	531	488
Total staff costs	30,706	29,223

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

6.2 Average headcount in the year

	This year #	Last year #
Charitable activities	2	2

7 Defined contribution pension scheme

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	531	488

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2024

8 Transactions with trustees and related parties

8.1 Trustee remuneration and benefits

This year and last, none of the trustees has been paid any remuneration or received any other benefits from employment with their Charity or a related entity.

8.2 Trustees' expenses

No trustee expenses have been incurred.

8.3 Transactions with related parties

There have been no related party transactions in this reporting period and last.

9 Tangible fixed assets

<u>9.1 Cost or valuation</u>	Freehold land and buildings £	Plant, machinery and motor vehicles £	Total £
Balance brought forward	505,646	11,792	517,438
Balance carried forward	505,646	11,792	517,438
<u>9.2 Depreciation or impairments</u>			
		<i>Straight-line basis 20% rate</i>	
Balance brought forward	-	11,792	11,792
Balance carried forward	-	11,792	11,792
<u>9.3 Net book value</u>			
Brought forward	505,646	-	505,646
Carried forward	505,646	-	505,646

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2024

10 Debtors and prepayments

	Amounts falling due within one year	
	This year	Last year
	£	£
Trade debtors	6,882	-
Prepayments	683	668
	7,565	668

11 Creditors and accruals

11.1 Analysis of Creditors

	Amounts falling due within one year	
	This year	Last year
	£	£
Trade creditors	104	745
Taxation and Social Security	247	1,575
	351	2,320

12 Cash at the bank and in hand

	This year	Last year
	£	£
Cash at the bank and on hand	480,843	394,214
Total	480,843	394,214

THE SHAH JALAL ISLAMIC FOUNDATION

England & Wales - Charity number 1114714

Accounts

Registered Charity Number

1114714

The Shah Jalal Islamic Foundation
Report and Accounts
For The Year Ended 31 March 2023

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The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2023

Reference and administration details

Charity name	The Shah Jalal Islamic Foundation
Registered charity number	1114714
Principal address	25 Carshalton Road Sutton Surrey SM1 4LF

Managing charity trustees

N Islam	Chairman
S A Ahmed	Vice Chairman
M A Sayestha	General Secretary
S Islam	Joint Secretary
M Uddin	Treasurer
S Akther	Assistant Treasurer
S Miah	Executive Committee member
A Sahid	Executive Committee member
N Miah	Executive Committee member
Z Ahmed	Executive Committee member
M B Esak	Executive Committee member
G K Chowdhury	Executive Committee member

Custodian charity trustees

N Islam	Chairman
M A Sayestha	General Secretary
M Uddin	Treasurer

The custodian charity trustees hold the freehold property on behalf of the Charity.

Structure, governance and management

Type of governing document	Constitution adopted 5 October 2003
How the Charity is constituted	Association
Trustee selection methods	Elected by membership at the Annual General Meeting

The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2023

Objectives and activities

Summary of the objects of the Charity set out in its governing document

The Foundation's objects are to promote and establish Islam, particularly for the benefit of the Muslim community in the London Borough of Sutton and the areas of Banstead, Kingswood, Epsom and Ewell in Surrey.

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 would provide benefit to those who worship at our mosque and the wider Muslim and non-Muslim communities.

Summary of the main activities undertaken for the public benefit in relation to these objects

The Foundation carried out its objects by the following means:-

- (a) Jam'aath, namely, Islamic congregations for Da'wah activities and Ta'alim, formal and informal prayers, discussions and other religious and social activities.
- (b) Ta'alim, namely teaching the Holy Qur'an and the Sunnah and the Islamic laws, its requirements and prohibitions and educating people in the Islamic ways of life, society, family, its doctrines and practices and the tolerance of and interaction with different faiths and beliefs.
- (c) Da'wah activities, namely, the propagation of Islam and its meaning and the message in the UK and worldwide.
- (d) Providing and maintaining a mosque and madrasah (educational institution).
- (e) Establishing an Islamic library.
- (f) To help the poor and needy and establish the Islamic ways of Charity in the UK and throughout the world.

Achievements and performance

The Foundation continued its Jam'aath and Ta'alim activities in the local Muslim communities.

In particular, the main achievements of the Charity during the year continued to be congregational prayers. During the week, we had about two hundred people attending Friday prayers.

The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2023

Financial Review and Going Concern

The surplus of income over expenditure for the year fell to £104,371 (2022: £125,870) due to a fall in donations to £131,758 (2021: £160,900) and a smaller rise in expenditure to £43,491 (2022: £35,030)

Net assets at year-end increased to £898,208 (2022: £793,837) due mainly to a rise in Cash at the bank and in hand to £394,214 (2022: £294,015).

The Foundation does not have a policy on reserves.

The campaign for donations to fund the refurbishment and extension of the mosque to accommodate the increasing number of worshippers attending the mosque, especially for the Friday prayers, continued throughout the year.

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) Mohammed Ali Sayestha

Position General Secretary

Date 17/11/2023



Nurul Islam

Chairman

17/11/23

The Shah Jalal Islamic Foundation
Report and accounts
Independent Examiner's Report
on the accounts for the year ended 31 March 2023

I report to the trustees on my examination of the accounts of the above Charity ("the Trust") for the year ended 31 March 2023, set out on pages 7 to 14.

Responsibilities and Basis of the 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 Charities Commission under section 145(5)(b) of the Act.

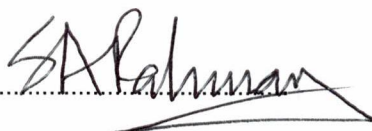
Independent examiner's statement

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:

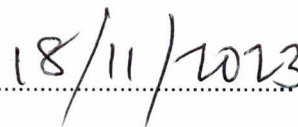
- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and 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 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

The Shah Jalal Islamic Foundation
 Report and accounts
 Statement of Financial Activities for the year ended 31 March 2023

Incoming resources	Unrestricted funds	Total this year	Total last year
	£	£	£
<i>Incoming resources (Note 3)</i>			
<i>Income and endowments from:</i>			
Donations and legacies	147,862	147,862	160,900
Total	147,862	147,862	160,900
<i>Resources expended (Note 4)</i>			
<i>Expenditure on:</i>			
Charitable activities	43,491	43,491	35,030
Total	43,491	43,491	35,030
Net income	104,371	104,371	125,870
Net movement in funds	104,371	104,371	125,870
Total funds brought forward	793,837	793,837	667,967
Total funds carried forward	898,208	898,208	793,837

The Shah Jalal Islamic Foundation
 Report and accounts
 Balance Sheet as at 31 March 2023

	Note	Unrestricted funds £	Total this year £	Total last year £
<u>Fixed assets</u>				
Tangible assets	9	505,646	505,646	505,646
Total fixed assets		505,646	505,646	505,646
<u>Current assets</u>				
Debtors	10	668	668	778
Cash at the bank and in hand	12	394,214	394,214	294,015
Total current assets		394,882	394,882	294,793
Creditors: amounts falling due within one year	11	2,320	2,320	6,602
Net current assets		392,562	392,562	288,191
Net assets		898,208	898,208	793,837
<u>Funds of the Charity</u>				
Unrestricted funds		898,208	898,208	793,837
Total funds		898,208	898,208	793,837

Signed by one or two trustees on behalf of all the trustees

Signature

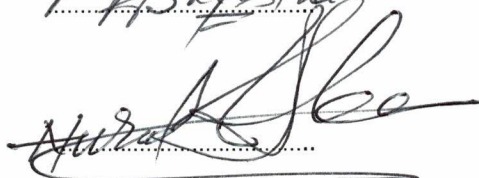
Name

Date of approval



Mohammed Ali Sayestha

27/11/2023



Nurul Islam

17/11/23

The Shah Jalal Islamic Foundation
Report and accounts
Notes to the accounts for the year ended 31 March 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 to 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 adjustments

No material prior-year error has been identified in the reporting period.

2 Accounting policies

Income

Recognition of income

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.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations and gifts

Gift Aid received is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2023

2 Accounting policies

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.

Creditors

The Charity has creditors, measured at settlement amounts less any trade discounts.

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 used are disclosed in Note 9.2.

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

	This year		Last year
	Unrestricted funds	Total funds	
	£	Total	£
Donations and gifts	131,758	131,758	160,900
Gift Aid	16,104	16,104	-
Donations and legacies	147,862	147,862	160,900
Total Income	147,862	147,862	160,900

All income in the last year was unrestricted.

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2023

4 Analysis of expenditure

	This year		Last year	
	Unrestricted funds £	Total funds £	Unrestricted Funds	Total funds
Accountancy	1,580	1,580	680	680
Bank charges	365	365	424	424
Cleaning	934	934	772	772
Depreciation	1,300	1,300	-	-
Insurance	1,156	1,156	1,136	1,136
Legal and professional	2,461	2,461	5,340	5,340
Light and heat	5,551	5,551	2,701	2,701
Rates	635	635	635	635
Wages	29,223	29,223	23,091	23,091
Water rates	286	286	251	251
Total expenditure on charitable activities	43,491	43,491	35,030	35,030
Total expenditure	43,491	43,491	35,030	35,030

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2023

5 Details of certain items of expenditure

5.1 Fees for the examination of the accounts

	This year £	Last year £
Independent examiner's fees	500	500
Other fees paid to the independent examiner	1,080	180

6 Paid employees

6.1 Staff costs

	This year £	Last year £
Salaries and wages	28,735	22,782
Pension costs (defined contribution scheme)	488	309
Total staff costs	29,223	23,091

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

6.2 Average headcount in the year

	This year #	Last year #
Charitable activities	2	2

7 Defined contribution pension scheme

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	488	309

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2023

8 Transactions with trustees and related parties

8.1 Trustee remuneration and benefits

This year and last, none of the trustees has been paid any remuneration or received any other benefits from employment with their Charity or a related entity.

8.2 Trustees' expenses

No trustee expenses have been incurred.

8.3 Transactions with related parties

There have been no related party transactions in this reporting period and last.

9 Tangible fixed assets

9.1 Cost or valuation

	Freehold land and buildings £	Plant, machinery and motor vehicles £	Total £
Balance brought forward	505,646	10,492	516,138
Additions		1,300	1,300
Balance carried forward	505,646	11,792	517,438

9.2 Depreciation or impairments

		<i>Straight-line basis 20% rate</i>	
Balance brought forward	-	10,492	10,492
Depreciation		1,300	1,300
Balance carried forward	-	11,792	11,792

9.3 Net book value

Brought forward	505,646	-	505,646
Carried forward	505,646	-	505,646

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2023

10 Debtors and prepayments

	Amounts falling due within one year	
	This year £	Last year £
Prepayments	668	778
	668	778

11 Creditors and accruals

11.1 Analysis of Creditors

	Amounts falling due within one year	
	This year £	Last year £
Trade creditors	745	6,023
Taxation and Social Security	1,575	579
	2,320	6,602

12 Cash at the bank and in hand

	This year £	Last year £
Cash at the bank and on hand	394,214	294,015
Total	394,214	294,015

THE SHAH JALAL ISLAMIC FOUNDATION

England & Wales - Charity number 1114714

Accounts

Registered Charity Number
1114714

The Shah Jalal Islamic Foundation
Report and Accounts
For The Year Ended 31 March 2022

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The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2022

Reference and administration details

Charity name	The Shah Jalal Islamic Foundation
Registered charity number	1114714
Principal address	25 Carshalton Road Sutton Surrey SM1 4LF

Managing charity trustees

N Islam	Chairman
S A Ahmed	Vice Chairman
M A Sayestha	General Secretary
S Islam	Joint Secretary
M Uddin	Treasurer
S Akther	Assistant Treasurer
E Ali	Executive Committee member
S Miah	Executive Committee member
A Sahid	Executive Committee member
N Miah	Executive Committee member
Z Ahmed	Executive Committee member
M B Esak	Executive Committee member
G K Chowdhury	Executive Committee member

Custodian charity trustees

N Islam	Chairman
M A Sayestha	General Secretary
M Uddin	Treasurer
E Ali	Executive Committee member

The custodian charity trustees hold the freehold property on behalf of the Charity.

Structure, governance and management

Type of governing document	Constitution adopted 5 October 2003
How the charity is constituted	Association
Trustee selection methods	Elected by membership at the Annual General Meeting

The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2022

Objectives and activities

Summary of the objects of the Charity set out in its governing document

The Foundation's objects are to promote and establish Islam, particularly for the benefit of the Muslim community in the London Borough of Sutton and the areas of Banstead, Kingswood, Epsom and Ewell in Surrey.

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 would provide benefit to those who worship at our mosque and the wider Muslim and non-Muslim communities.

Summary of the main activities undertaken for the public benefit in relation to these objects

The Foundation carried out its objects by the following means:-

- (a) Jam'aath, namely, Islamic congregations for Da'wah activities and Ta'alim, formal and informal prayers, discussions and other religious and social activities.
- (b) Ta'alim, namely teaching the Holy Qur'an and the Sunnah and the Islamic laws, its requirements and prohibitions and educating people in the Islamic ways of life, society, family, its doctrines and practices and the tolerance of and interaction with different faiths and beliefs.
- (c) Da'wah activities, namely, the propagation of Islam and its meaning and the message in the UK and throughout the world.
- (d) Providing and maintaining a mosque and madrasah (educational institution).
- (e) Establishing an Islamic library.
- (f) To give help to the poor and needy and to establish the Islamic ways of Charity in the UK and throughout the world.

Achievements and performance

The Foundation continued to carry out its Jam'aath and Ta'alim activities to the local Muslim communities.

In particular, the main achievements of the Charity during the year continued to be congregational prayers. During the week, we had about two hundred people attending Friday prayers.

The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2022

Financial Review and Going Concern

The surplus of income over expenditure for the year rose to £125,870 (2021: £17,364) due mainly to a rise in donations to £160,900 (2021: £37,331).

Net assets at year-end increased to £793,837 (2021: £667,967) due mainly to a rise in Cash at bank and in hand to £294,015 (2021: £164,365).

The Foundation does not have a policy on reserves.


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, we began a campaign for donations to fund the refurbishment and extension of the mosque to accommodate the increasing numbers of worshippers attending the mosque, especially for the Friday prayers. As a result, there has been a substantial rise in donations received for this year.

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) NURUL ISLAM

Position CHAIRMAN

Date 24/6/22



MOHAMMED ALI SAYESTHA

GENERAL SECRETARY

24/6/22

The Shah Jalal Islamic Foundation
Report and accounts
Independent examiner's Report
on the accounts for the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the above Charity ("the Trust") for the year ended 31 March 2022 set out on pages 7 to 14.

Responsibilities and basis of the 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 Charities 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 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.

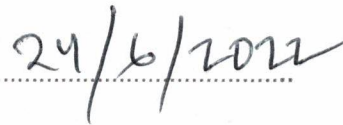
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this Report to enable a proper understanding of the accounts to be reached.

Signed:



S A Rahman

Date:



Member of Institute of Chartered Accountants in England and Wales
and Chartered Institute of Taxation
23 Holland Avenue
Cheam, Sutton
Surrey
SM2 6HW

The Shah Jalal Islamic Foundation
 Report and accounts
 Statement of Financial Activities for the year ended 31 March 2022

Incoming resources	Unrestricted funds	Total this year	Total last year
	£	£	£
<i>Incoming resources (Note 3)</i>			
<i>Income and endowments from:</i>			
Donations and legacies	160,900	160,900	37,331
Separate material item of income	-	-	9,004
Total	160,900	160,900	46,335
<i>Resources expended (Note 4)</i>			
<i>Expenditure on:</i>			
Charitable activities	35,030	35,030	28,971
Total	35,030	35,030	28,971
Net income	125,870	125,870	17,364
Net movement in funds	125,870	125,870	17,364
Total funds brought forward	667,967	667,967	650,603
Total funds carried forward	793,837	793,837	667,967

The Shah Jalal Islamic Foundation
 Report and accounts
 Balance Sheet as at 31 March 2022

	Note	Unrestricted funds £	Total this year £	Total last year £
<u>Fixed assets</u>				
Tangible assets	9	505,646	505,646	505,646
Total fixed assets		505,646	505,646	505,646
<u>Current assets</u>				
Debtors	10	778	778	696
Cash at bank and in hand	12	294,015	294,015	164,365
Total current assets		294,793	294,793	165,061
Creditors: amounts falling due within 1 year	11	6,602	6,602	2,740
Net current assets		288,191	288,191	162,321
Net assets		793,837	793,837	667,967
<u>Funds of the Charity</u>				
Unrestricted funds		793,837	793,837	667,967
Total funds		793,837	793,837	667,967

Signed by one or two trustees on behalf of all the trustees

Signature

Name

Date of approval



NURUL ISAM

24/6/22



MOHAMMED ALI SAYESTHA

24/6/22

The Shah Jalal Islamic Foundation
Report and accounts
Notes to the accounts for the year ended 31 March 2022

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 to 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 adjustments

No material prior year error has been identified in the reporting period.

2 Accounting policies

Income

Recognition of income

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.

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 received is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2022

2 Accounting policies

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.

Creditors

The Charity has creditors, which are measured at settlement amounts less any trade discounts.

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 used are disclosed in Note 10.2.

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

	This year		Last year
	Unrestricted funds	Total funds	
	£	Total	£
Donations and gifts	160,900	160,900	37,331
Donations and legacies	160,900	160,900	37,331
Coronavirus Job Retention Scheme Grant	-	-	9,004
Separate material item of income	-	-	9,004
Total Income	160,900	160,900	46,335

All income in the last year was unrestricted.

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2022

4 Analysis of receipts of government grants

		This year	Last year
		£	£
Coronavirus Job Retention Scheme Grant	Grant to employers to cover a portion of the usual monthly wages for employees furloughed due to the effect of coronavirus (COVID-19) on the Charity's operations	-	9,004
	Total	-	9,004

5 Analysis of expenditure

	This year		Last year	
	Unrestricted funds	Total funds	Unrestricted Funds	Total funds
	£	£		
Accountancy	680	680	830	830
Bank charges	424	424	131	131
Cleaning	772	772	1,324	1,324
Depreciation	-	-	1,745	1,745
Insurance	1,136	1,13	1,025	1,025
Interest on overdue tax	-	-	135	135
Legal and professional	5,340	5,340	-	-
Light and heat	2,701	2,701	3,088	3,088
Rates	635	635	635	635
Wages	23,091	23,091	19,701	19,701
Water rates	251	251	357	357
Total expenditure on charitable activities	35,030	35,030	28,971	28,971
Total expenditure	35,030	35,030	28,971	28,971

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2022

6 Details of certain items of expenditure

6.1 Fees for the examination of the accounts

	This year £	Last year £
Independent examiner's fees	500	400
Other fees paid to the independent examiner	180	430

7 Paid employees

7.1 Staff costs

	This year £	Last year £
Salaries and wages	22,782	19,526
Social security costs	-	(37)
Pension costs (defined contribution scheme)	309	212
Total staff costs	23,091	19,701

No employees 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	2	2

8 Defined contribution pension scheme

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	309	212

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2022

9 Transactions with trustees and related parties

9.1 Trustee remuneration and benefits

None of the trustees has been paid any remuneration or received any other benefits from employment with their Charity or a related entity.

9.2 Trustees' expenses

No trustee expenses have been incurred.

9.3 Transactions with related parties

There have been no related party transactions in the reporting period.

10 Tangible fixed assets

<u>10.1 Cost or valuation</u>	Freehold land & buildings £	Plant, machinery and motor vehicles £	Total £
Balance brought forward	505,646	10,492	516,138
Balance carried forward	505,646	10,492	516,138
<u>10.2 Depreciation or impairments</u>		<i>Straight-line basis 20% rate</i>	
Balance brought forward	-	10,492	10,492
Balance carried forward	-	10,492	10,492
<u>10.3 Net book value</u>			
Brought forward	505,646	-	505,646
Carried forward	505,646	-	505,646

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2022

11 Debtors and prepayments

	Amounts falling due within 1 year	
	This year	Last year
	£	£
Prepayments	778	696
	778	696

12 Creditors and accruals

12.1 Analysis of creditors

	Amounts falling due within 1 year	
	This year	Last year
	£	£
Trade creditors	6,023	959
Taxation and social security	579	1,781
	6,602	2,740

13 Cash at bank and in hand

	This year	Last year
	£	£
Cash at bank and on hand	294,015	164,365
Total	294,015	164,365

THE SHAH JALAL ISLAMIC FOUNDATION

England & Wales - Charity number 1114714

Accounts

Registered Charity Number
1114714

The Shah Jalal Islamic Foundation
Report and Accounts
For The Year Ended 31 March 2021

The Shah Jalal Islamic Foundation
Report and accounts
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The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2021

Reference and administration details

Charity name	The Shah Jalal Islamic Foundation
Registered charity number	1114714
Principal address	25 Carshalton Road Sutton Surrey SM1 4LF

Managing charity trustees

N Islam	Chairman
S A Ahmed	Vice Chairman
M A Sayestha	General Secretary
S Islam	Joint Secretary
M Uddin	Treasurer
S Akther	Assistant Treasurer
E Ali	Executive Committee member
S Miah	Executive Committee member
A Sahid	Executive Committee member
N Miah	Executive Committee member
Z Ahmed	Executive Committee member
M B Esak	Executive Committee member
G K Chowdhury (appointed 12 October 2020)	Executive Committee member

Custodian charity trustees

N Islam	Chairman
M A Sayestha	General Secretary
M Uddin	Treasurer
E Ali	Executive Committee member

The custodian charity trustees hold the freehold property on behalf of the Charity.

Structure, governance and management

Type of governing document	Constitution adopted 5 October 2003
How the charity is constituted	Association
Trustee selection methods	Elected by membership at the Annual General Meeting

The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2021

Objectives and activities

Summary of the objects of the Charity set out in its governing document

The Foundation's objects are to promote and establish Islam, particularly for the benefit of the Muslim community in the London Borough of Sutton and the areas of Banstead, Kingswood, Epsom and Ewell in Surrey.

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 would provide benefit to those who worship at our mosque and the wider Muslim and non-Muslim communities.

Summary of the main activities undertaken for the public benefit in relation to these objects

The Foundation carried out its objects by the following means:-

- (a) Jam'aath, namely, Islamic congregations for Da'wah activities and Ta'alim, formal and informal prayers, discussions and other religious and social activities.
- (b) Ta'alim, namely teaching the Holy Qur'an and the Sunnah and the Islamic laws, its requirements and prohibitions and educating people in the Islamic ways of life, society, family, its doctrines and practices and the tolerance of and interaction with different faiths and beliefs.
- (c) Da'wah activities, namely, the propagation of Islam and its meaning and the message in the UK and throughout the world.
- (d) Providing and maintaining a mosque and madrasah (educational institution).
- (e) Establishing an Islamic library.
- (f) To give help to the poor and needy and to establish the Islamic ways of Charity in the UK and throughout the world.

Achievements and performance

The Foundation continued to carry out its Jam'aath and Ta'alim activities to the local Muslim communities.

In particular, the main achievements of the Charity during the year continued to be congregational prayers. During the week, we had about two hundred people attending Friday prayers. Also, we started classes for ladies only to provide teaching on Qur'anic recitation and understanding and on the washing of dead bodies for funeral prayers and Islamic burial.

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 subject to coronavirus regulations.

The Shah Jalal Islamic Foundation
Report and accounts
Trustees Report for the year ended 31 March 2021

Financial Review and Going Concern

The surplus of income over expenditure for the year fell to £17,364 (2020: £42,722) due mainly to a fall in donations to £37,331 (2020: £67,418).

Net assets at year-end increased to £667,967 (2020: £650,603) due mainly to a rise in Cash at bank and in hand to £164,365 (2020: £144,553).

The Foundation does not have a policy on reserves.

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.

The cumulative effect of the COVID-19 pandemic and coronavirus regulations was 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 during the year. First, we closed the mosque to the public when required by law and put 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 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 the Charity continues to operate 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)		
Full name(s)	NURUL ISLAM	M.A. SAYESTHA
Position	CHAIRMAN	G. SECRETARY
Date	17/9/21	17/9/2021

The Shah Jalal Islamic Foundation
Report and accounts
Independent examiner's Report
on the accounts for the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the above Charity ("the Trust") for the year ended 31 March 2021 set out on pages 7 to 15.

Responsibilities and basis of the 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 Charities 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:

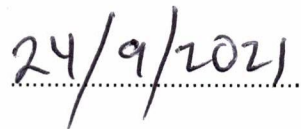
- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and 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 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

The Shah Jalal Islamic Foundation
 Report and accounts
 Statement of Financial Activities for the year ended 31 March 2021

Incoming resources	Unrestricted funds	Total this year	Total last year
	£	£	£
<i>Incoming resources (Note 3)</i>			
<i>Income and endowments from:</i>			
Donations and legacies	37,331	37,331	67,418
Separate material item of income	9,004	9,004	557
Total	46,335	46,335	67,975
<i>Resources expended (Note 4)</i>			
<i>Expenditure on:</i>			
Charitable activities	28,971	28,971	25,253
Total	28,971	28,971	25,253
Net income	17,364	17,364	42,722
Net movement in funds	17,364	17,364	42,722
Total funds brought forward	650,603	650,603	607,881
Total funds carried forward	667,967	667,967	650,603

The Shah Jalal Islamic Foundation
 Report and accounts
 Balance Sheet as at 31 March 2021



	Note	Unrestricted funds £	Total this year £	Total last year £
<u>Fixed assets</u>				
Tangible assets	9	505,646	505,646	507,391
Total fixed assets		505,646	505,646	507,391
<u>Current assets</u>				
Debtors	10	696	696	1,306
Cash at bank and in hand	12	164,365	164,365	144,553
Total current assets		165,061	165,061	145,859
Creditors: amounts falling due within 1 year	11	2,740	2,740	2,647
Net current assets		162,321	162,321	143,212
Net assets		667,967	667,967	650,603
<u>Funds of the Charity</u>				
Unrestricted funds		667,967	667,967	650,603
Total funds		667,967	667,967	650,603

Signed by one or two trustees on behalf of all the trustees

Signature

Name

Date of approval

	M.A. SAIFUR RAHMAN	17/9/2021
	NURUL ISLAM	17/9/2021

The Shah Jalal Islamic Foundation
Report and accounts
Notes to the accounts for the year ended 31 March 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 to 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 adjustments

No material prior year error has been identified in the reporting period.

2 Accounting policies

Income

Recognition of income

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.

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 received is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2021

2 Accounting policies

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.

Creditors

The Charity has creditors, which are measured at settlement amounts less any trade discounts.

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 used are disclosed in Note 10.2.

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

	This year		Last year
	Unrestricted funds	Total funds	
	£	Total	£
Donations and gifts	37,331	37,331	67,418
Donations and legacies	37,331	37,331	67,418
Coronavirus Job Retention Scheme Grant	9,004	9,004	557
Separate material item of income	9,004	9,004	557
Total Income	46,335	46,335	67,975

All income in the last year was unrestricted.

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2021

4 Analysis of receipts of government grants

		This year £	Last year £
Coronavirus Job Retention Scheme Grant	Grant to employers to cover a portion of the usual monthly wages for employees furloughed due to the effect of coronavirus (COVID-19) on the Charity's operations	9,004	557
	Total	9,004	557

5 Analysis of expenditure

	This year		Last year	
	Unrestricted funds £	Total funds £	Unrestricted Funds	Total funds
Accountancy	830	830	580	580
Bank charges	131	131	352	352
Cleaning	1,324	1,324	193	193
Depreciation	1,745	1,745	2,098	2,098
Insurance	1,025	1,025	962	962
Interest on overdue tax	135	135		
Legal and professional	-	-	840	840
Light and heat	3,088	3,088	2,949	2,949
Rates	635	635	625	625
Repairs	-	-	439	439
Wages	19,701	19,701	15,296	15,296
Water rates	357	357	919	919
Total expenditure on charitable activities	28,971	28,971	25,253	25,253
Total expenditure	28,971	28,971	25,253	25,253

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2021

6 Details of certain items of expenditure

6.1 Fees for the examination of the accounts

	This year £	Last year £
Independent examiner's fees	400	400
Other fees paid to the independent examiner	430	180

7 Paid employees

7.1 Staff costs

	This year £	Last year £
Salaries and wages	19,526	16,082
Social security costs	(37)	(1,023)
Pension costs (defined contribution scheme)	212	237
Total staff costs	19,701	15,296

No employees 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	2	2

8 Defined contribution pension scheme

	This year £	Last year £
Amount of contributions recognised in the SOFA as an expense	212	237

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2021

9 Transactions with trustees and related parties

9.1 Trustee remuneration and benefits

None of the trustees has been paid any remuneration or received any other benefits from employment with their Charity or a related entity.

9.2 Trustees' expenses

No trustee expenses have been incurred.

9.3 Transactions with related parties

There have been no related party transactions in the reporting period.

10 Tangible fixed assets

<u>10.1 Cost or valuation</u>	Freehold land & buildings £	Plant, machinery and motor vehicles £	Total £
Balance brought forward	505,646	10,492	516,138
Balance carried forward	505,646	10,492	516,138

10.2 Depreciation or impairments

		<i>Straight-line basis</i> <i>20% rate</i>	
Balance brought forward	-	8,747	8,747
Depreciation		1,745	1,745
Balance carried forward	-	10,492	10,492

10.3 Net book value

Brought forward	505,646	1,745	507,391
Carried forward	505,646	-	505,646

The Shah Jalal Islamic Foundation
 Report and accounts
 Notes to the accounts for the year ended 31 March 2021

11 Debtors and prepayments

	Amounts falling due within 1 year	
	This year	Last year
	£	£
Other debtors	-	636
Prepayments	696	631
Trade debtors	-	39
	696	1,306

12 Creditors and accruals

12.1 Analysis of creditors

	Amounts falling due within 1 year	
	This year	Last year
	£	£
Trade creditors	959	813
Taxation and social security	1,781	1,834
	2,740	2,647

13 Cash at bank and in hand

	This year	Last year
	£	£
Cash at bank and on hand	164,365	144,553
Total	164,365	144,553

The Shah Jalal Islamic Foundation
Report and accounts
Notes to the accounts for the year ended 31 March 2021

14 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, 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.

Removal of all legal limits on social contact from 21 June 2021 is expected to boost donation income directly from increased attendance. However, it is uncertain whether the indirect negative economic impact of the coronavirus regulations on the incomes of local donors will similarly reverse on the removal of social distancing rules.

Therefore, it is not possible to estimate the financial effect on the Charity of the removal of all legal limits on social contact from 21 June 2021.