

Registered Charity Number

1114714

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

The Shah Jalal Islamic Foundation  
Report and accounts  
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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

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## **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.

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**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)

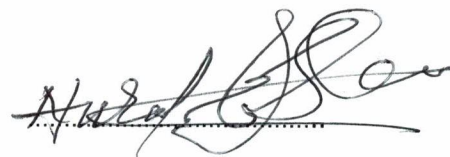
Mohammed Ali Sayestha

Position

General Secretary

Date

17/11/2023



Nurul Islam

Chairman

17/11/23

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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: 

S A Rahman

Date: 18/11/2023

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



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 Statement of Financial Activities for the year ended 31 March 2023

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

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Balance Sheet as at 31 March 2023

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

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

Signature

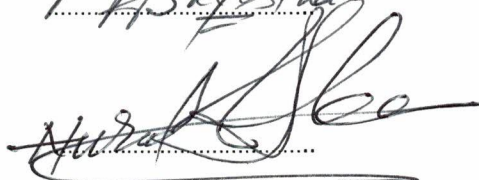
Name

Date of approval



Mohammed Ali Sayestha

27/11/2023



Nurul Islam

17/11/23



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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.

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## **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**

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

All income in the last year was unrestricted.

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**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
<b>Total expenditure on charitable activities</b>	<b>43,491</b>	<b>43,491</b>	<b>35,030</b>	<b>35,030</b>
<b>Total expenditure</b>	<b>43,491</b>	<b>43,491</b>	<b>35,030</b>	<b>35,030</b>

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**5 Details of certain items of expenditure**

5.1 Fees for the examination of the accounts

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

**6 Paid employees**

6.1 Staff costs

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

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

	<b>This year #</b>	<b>Last year #</b>
Charitable activities	<b>2</b>	<b>2</b>

**7 Defined contribution pension scheme**

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

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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 reporting period and last.

## **9 Tangible fixed assets**

### **9.1 Cost or valuation**

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

### **9.2 Depreciation or impairments**

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

### **9.3 Net book value**

<b>Brought forward</b>	<b>505,646</b>	<b>-</b>	<b>505,646</b>
<b>Carried forward</b>	<b>505,646</b>	<b>-</b>	<b>505,646</b>

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**10 Debtors and prepayments**

	Amounts falling due within one year	
	This year £	Last year £
Prepayments	668	778
	<b>668</b>	<b>778</b>

**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
	<b>2,320</b>	<b>6,602</b>

**12 Cash at the bank and in hand**

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