

Registered Charity Number 1114714

The Shah Jalal Islamic Foundation
Report and Accounts
For The Year Ended 31 March 2024

The Shah Jalal Islamic Foundation
Report and accounts
Contents

	Page
Trustee's report	3
Independent examiner's report on the accounts	6
Statement of Financial Activities	7
Balance sheet	8
Notes to the accounts	9

The Shah Jalal Islamic Foundation
Report and accounts
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.

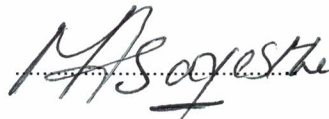
The campaign for donations to fund the refurbishment and extension of the mosque to accommodate the increasing number of worshippers attending the mosque, especially for the Friday prayers, continued throughout the year.

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)

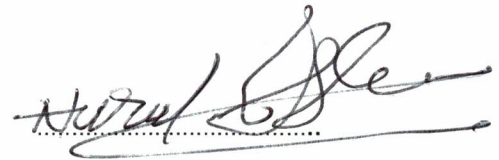
Mohammed Ali Sayestha

Position

General Secretary

Date

25/5/2024



Nurul Islam

Chairman

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
	£	£	£
<u>Incoming resources (Note 3)</u>			
<i>Income and endowments from:</i>			
Donations and legacies	163,605	163,605	147,862
Total	163,605	163,605	147,862
<u>Resources expended (Note 4)</u>			
<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

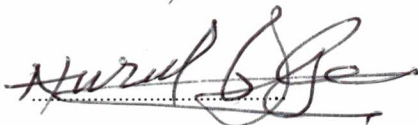
Name

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
Report and accounts
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