

Registered Charity Number 1114714

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

The Shah Jalal Islamic Foundation  
Report and accounts  
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**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

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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 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.

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**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

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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



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Statement of Financial Activities for the year ended 31 March 2025

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

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Balance Sheet as at 31 March 2025

	Note	Unrestricted funds	Total this year	Total last year
<u>Fixed assets</u>		£	£	£
Tangible assets	9	949,035	949,035	505,646
<b>Total fixed assets</b>		<b>949,035</b>	<b>949,035</b>	<b>505,646</b>
<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
<b>Total current assets</b>		<b>284,455</b>	<b>284,455</b>	<b>488,408</b>
Creditors: amounts falling due within one year	11	1,938	1,938	351
<b>Net current assets</b>		<b>282,517</b>	<b>282,517</b>	<b>488,057</b>
<b>Net assets</b>		<b>1,231,552</b>	<b>1,231,552</b>	<b>993,703</b>
<u>Funds of the Charity</u>				
Unrestricted funds		1,231,552	1,231,552	993,703
<b>Total funds</b>		<b>1,231,552</b>	<b>1,231,552</b>	<b>993,703</b>

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

Signature

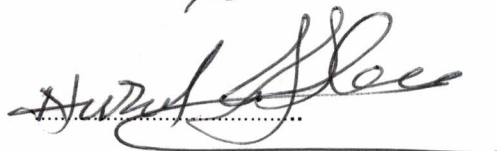
Name

Date of approval



Mohammed Ali Sayestha

11 JUNE 2025



Nurul Islam

11 JUNE 2025



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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.

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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, Total</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	274,102	274,102	163,605
<b>Donations and legacies</b>	<b>274,102</b>	<b>274,102</b>	<b>163,605</b>
<b>Total Income</b>	<b>274,102</b>	<b>274,102</b>	<b>163,605</b>

All income in the last year was unrestricted.

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**4 Analysis of expenditure**

	<b>This year</b>		<b>Last year</b>	
	<b>Unrestricted funds</b>	<b>Total funds</b>	<b>Unrestricted Funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>		
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
<b>Total expenditure on charitable activities</b>	<b>36,253</b>	<b>36,253</b>	<b>68,110</b>	<b>68,110</b>
<b>Total expenditure</b>	<b>36,253</b>	<b>36,253</b>	<b>68,110</b>	<b>68,110</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	600	500
Other fees paid to the independent examiner	193	68

**6 Paid employees**

6.1 Staff costs

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

No employees received employee benefits (excluding employer pension costs) in the year 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	408	531

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

### **9.2 Depreciation or impairments**

			<i>Straight-line basis 20% rate</i>	
Balance brought forward	-		11,792	<b>11,792</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>443,389</b>	<b>-</b>	<b>949,035</b>



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**10 Debtors and prepayments**

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

**11 Creditors and accruals**

11.1 Analysis of Creditors

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

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

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

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**13 Capital commitments**

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