

**SHAHJALAL MOSQUE & COMMUNITY CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2022**

# SHAHJALAL MOSQUE & COMMUNITY CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Mr Koysor Miah
Charity number	1138698
Principal address	15 Argyle Street Ipswich Suffolk IP4 2NA
Independent examiner	Staines and Co 235 Foxhall Road Ipswich Suffolk IP3 8LF

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# SHAHJALAL MOSQUE & COMMUNITY CENTRE

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# SHAHJALAL MOSQUE & COMMUNITY CENTRE

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 5 APRIL 2022*

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The trustees present their annual report and financial statements for the year ended 5 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objectives of the charity are:

A. To provide facilities in the interest of the social welfare with the objectives of improving the conditions of life of the general public, particularly those of Bangladeshi and South Asian decent, in Suffolk and others parts of East Anglia. Such facilities shall include childrens' group and other recreational and leisure-time occupation.

B. To relieve the beneficiaries in need in the area of benefit, particularly through the provision of advice and translation services for those in need of such assistance.

C. To relieve unemployment for the beneficiaries in the area of benefit through the provision of training schemes.

D. To advance education of the beneficiaries in the area of benefit through the provision of Bengali language classes and for the beneficiaries whose education qualifications and employment history are not commensurate with their abilities through the provision of training schemes.

E. To advance muslim religion, advance education in subjects such as the Muslim religion, in language and in other subjects.

F. To relieve Muslims in Suffolk who are aged, disabled, suffering from financial hardship of who are otherwise in need.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

##### **Structure, governance and management**

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Koysor Miah

# SHAHJALAL MOSQUE & COMMUNITY CENTRE

## TRUSTEES' REPORT (CONTINUED)

### ***FOR THE YEAR ENDED 5 APRIL 2022***

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The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

Mr Koysor Miah

**Trustee**

14 December 2022

# SHAHJALAL MOSQUE & COMMUNITY CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SHAHJALAL MOSQUE & COMMUNITY CENTRE

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I report to the trustees on my examination of the financial statements of Shahjalal Mosque & Community Centre (the charity) for the year ended 5 April 2022.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

#### **Staines and Co**

235 Foxhall Road  
Ipswich  
Suffolk  
IP3 8LF

Dated: 15 December 2022

# SHAHJALAL MOSQUE & COMMUNITY CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 5 APRIL 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	73,557	40,090
Other income	4	-	3,950
		<hr/>	<hr/>
<b>Total income</b>		73,557	44,040
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Raising funds	5	43,547	27,333
		<hr/>	<hr/>
Other	8	2,964	3,270
		<hr/>	<hr/>
<b>Total expenditure</b>		46,511	30,603
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		27,046	13,437
Fund balances at 6 April 2021		417,062	403,625
		<hr/>	<hr/>
<b>Fund balances at 5 April 2022</b>		444,108	417,062
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SHAHJALAL MOSQUE & COMMUNITY CENTRE

## BALANCE SHEET

AS AT 5 APRIL 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	9		568,165		568,245
<b>Current assets</b>					
Cash at bank and in hand		51,133		44,569	
<b>Creditors: amounts falling due within one year</b>	11	(84,119)		(93,881)	
Net current liabilities			(32,986)		(49,312)
<b>Total assets less current liabilities</b>			535,179		518,933
<b>Creditors: amounts falling due after more than one year</b>	12		(91,071)		(101,871)
<b>Net assets</b>			444,108		417,062
<b>Income funds</b>					
Unrestricted funds			444,108		417,062
			444,108		417,062

The financial statements were approved by the Trustees on 14 December 2022

Mr Koysor Miah  
Trustee



# SHAHJALAL MOSQUE & COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 5 APRIL 2022

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#### 1 Accounting policies

##### Charity information

Shahjalal Mosque & Community Centre is a INSERT CONSTITUTIONAL DETAIL.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SHAHJALAL MOSQUE & COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

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### 1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No Depreciation
Fixtures and fittings	25% Reducing Balance Method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# SHAHJALAL MOSQUE & COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	68,700	33,766
Coronavirus Grant	4,857	6,324
	<u>73,557</u>	<u>40,090</u>

### 4 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Other income (Rent)	-	3,950

# SHAHJALAL MOSQUE & COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

### 5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Staff costs	11,853	13,030
Depreciation and impairment	79	105
Support costs	31,615	14,198
	<u>          </u>	<u>          </u>
Fundraising and publicity	43,547	27,333
	<u>          </u>	<u>          </u>
	43,547	27,333
	<u>          </u>	<u>          </u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	1	2
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	11,626	12,832
Other pension costs	227	198
	<u>          </u>	<u>          </u>
	11,853	13,030
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

# SHAHJALAL MOSQUE & COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

### 8 Other

	Unrestricted funds	Unrestricted funds
	2022	2021
Financing costs	2,964	3,270
	<u>2,964</u>	<u>3,270</u>

### 9 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
<b>Cost</b>			
At 6 April 2021	567,928	600	568,528
At 5 April 2022	<u>567,928</u>	<u>600</u>	<u>568,528</u>
<b>Depreciation and impairment</b>			
At 6 April 2021	-	284	284
Depreciation charged in the year	-	79	79
At 5 April 2022	<u>-</u>	<u>363</u>	<u>363</u>
<b>Carrying amount</b>			
At 5 April 2022	<u>567,928</u>	<u>237</u>	<u>568,165</u>
At 5 April 2021	<u>567,928</u>	<u>317</u>	<u>568,245</u>

### 10 Loans and overdrafts

	2022	2021
	£	£
Bank loans	<u>91,071</u>	<u>101,871</u>
Payable after one year	<u>91,071</u>	<u>101,871</u>

# SHAHJALAL MOSQUE & COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2022**

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**11 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	294	(13)
Other creditors	83,825	93,894
	<u>84,119</u>	<u>93,881</u>

**12 Creditors: amounts falling due after more than one year**

	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Bank loans	<b>10</b>	91,071	101,871
		<u>91,071</u>	<u>101,871</u>