

# JAFFNA MUSLIM ASSOCIATION - UK

England & Wales · Charity number 1143032

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2011-07-22

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

## Contact

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**Address** Capital Office  
124 City Road  
London  
EC1V 2NX

**Phone** 07861391459

**Email** [jmauk@ymail.com](mailto:jmauk@ymail.com)

**Website** [www.jaffnamuslimuk.org](http://www.jaffnamuslimuk.org)

## Activities

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**Objects:** (1) TO RELIEVE SICKNESS AND TO PRESERVE GOOD HEALTH AMONG THE POOR, UNDERPRIVILEGED, REFUGEES AND PEOPLE IN NEED BY MEANS OF, BUT NOT EXCLUSIVELY, THE PROVISION OR ASSISTANCE IN THE PROVISION OF SERVICES, FACILITIES, EQUIPMENT, CLINICS, MEDICINES OR GRANTS FOR MEDICAL DIAGNOSIS AND TREATMENT, AND PROVISION OF HEALTH EDUCATION;(2) TO ADVANCE EDUCATION FOR THE BENEFIT OF THE POOR, THE UNDERPRIVILEGED, REFUGEES AND PEOPLE IN NEED BY MEANS OF, BUT NOT EXCLUSIVELY, THE PROVISION OF EDUCATIONAL PROGRAMMES, SUCH AS COMMUNITY LEARNING PROGRAMMES, TUITION CLASSES, AND THE PROVISION OR THE ASSISTANCE IN THE PROVISION OF EDUCATIONAL FACILITIES, SUCH AS SCHOOLS, LIBRARIES AND TRAINING CENTRES;(3) TO RELIEVE FINANCIAL HARDSHIP, DISTRESS AND SUFFERING AMONG POOR PEOPLE, WIDOWS, ORPHANS, REFUGEES, VICTIMS OF NATURAL DISASTERS AND OTHER PEOPLE IN NEED, BY MEANS OF, BUT NOT EXCLUSIVELY, MAKING GRANTS FOR PROVIDING OR PAYING FOR ITEMS, EQUIPMENT, SERVICES AND FACILITIES, INCLUDING THE PROVISION OF FOOD, WATER, CLOTHING, MEDICAL TREATMENT, REHABILITATION, AND ACCOMMODATION FOR THE SAID PERSONS;(4) TO ADVANCE THE RELIGION OF ISLAM, BY MEANS OF, BUT NOT EXCLUSIVELY, PROMOTING THE TEACHINGS AND TENETS OF ISLAM, PROVISION OF FACILITIES FOR WORSHIP, PROVISION OF FACILITIES FOR ISLAMIC EDUCATION AND PROVISION OF MARRIAGE AND BURIAL SERVICES, IN ACCORDANCE WITH THE TEACHINGS OF THE QUR'ÂN AND THE PROPHET MUHAMMAD (PBUH);(5) TO HELP YOUNG PEOPLE, ESPECIALLY BUT NOT EXCLUSIVELY THROUGH LEISURE TIME AND RECREATIONAL ACTIVITIES, SO AS TO DEVELOP THEIR CAPABILITIES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND AS GOOD CITIZENS;(6) TO PROMOTE ANY OTHER CHARITABLE PURPOSE FOR THE BENEFIT OF THOSE IN NEED THAT THE TRUSTEES FROM TIME TO TIME DETERMINE.

**Activities:** Our main aim to uplift the living standards of the community by providing better Education, Self employment for poor families and widows and Funding for serious medical emergency. We are planning to do more for re-settling our very people by providing clean water , sanitation and other urgent requirement. Meanwhile arrange gatherings and other activities to unite our people in UK.

## Classification

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- **How:** Makes Grants To Individuals, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Recreation
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Sri Lanka
- Leicester City
- Luton
- Slough
- Throughout London

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£40,357	£29,344	-	-
2024-03-31	£36,558	£25,038	-	-
2023-03-31	£35,517	£33,209	-	-
2022-03-31	£44,302	£27,666	-	-
2021-03-31	£35,846	£23,871	-	-

## Trustees

Name	Role	Appointed
JAEEROS AZANKUTHOOS		2014-03-17
MOHAMED IMRAN MOHAMED JUNOOB		2014-03-17
RAMEEZ ANES		2011-07-22
SHAWJEER SALMAN		2014-03-17

**JAFFNA MUSLIM ASSOCIATION - UK**

England & Wales - Charity number 1143032

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# Accounts

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**JAFFNA MUSLIM ASSOCIATION-UK  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

Chartax Associates Ltd  
Chartered Certified Accountants  
Chartax Suite 103  
Island Business Centre  
London  
SE18 6PF

**Jaffna Muslim Association-UK**  
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# Jaffna Muslim Association-UK

## Trustees' Report For The Year Ended 31 March 2025

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The trustees present their report and the financial statements for the year ended 31 March 2025.

### Objectives and Activities

#### Aims and Objectives

The Jaffna Muslim Association – UK (JMA-UK) is established to support disadvantaged and vulnerable individuals and communities, both within the UK and overseas.

The charity's aims are to relieve poverty and hardship, advance education, promote health and wellbeing, support moral and spiritual development, and foster community cohesion.

The charity's objectives include:

- Relieving sickness and preserving good health among the poor, underprivileged, refugees and others in need.
- Advancing education through educational programmes, learning opportunities and support for students and educational institutions.
- Relieving financial hardship by providing grants, food aid and essential support to widows, orphans, refugees and those affected by crises.
- Advancing the religion of Islam through religious education, worship-related services and community support activities.
- Supporting the personal and social development of young people through educational, cultural and recreational activities.
- Undertaking any other charitable activities that the trustees consider beneficial to those in need.

#### Chairman's Statement

On behalf of the trustees, I am pleased to present the Annual Report and Financial Statements of Jaffna Muslim Association – UK for the year ended 31 March 2025.

During the year, the charity continued to provide meaningful support to vulnerable individuals and communities both in the UK and overseas. Through the generosity of our donors and the dedication of our volunteers, total income for the year reached £40,357 (2024: £36,557)

Total expenditure amounted to £29,344 (2024: £25,037)

Primarily directed towards poverty relief, healthcare support and community initiatives.

The charity generated a net surplus of £11,013 (2024: £11,520)

Strengthening reserves and ensuring sustainability for future charitable activities.

At 31 March 2025, total funds stood at £69,471 (2024: £58,458)

The trustees remain committed to transparency, strong governance and responsible stewardship of funds entrusted to the charity.

#### **Public Benefit**

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when planning and reviewing the charity's activities.

The charity provides public benefit by delivering welfare support, financial assistance, educational aid and community services to individuals and families experiencing hardship, without discrimination. Activities such as zakat distribution, emergency relief appeals, food and meat distribution during religious festivals, and support for education and healthcare initiatives directly contribute to the relief of poverty, distress and suffering.

The trustees believe that these activities clearly further the charity's charitable purposes and provide meaningful benefit to the wider public.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### **Financial Review**

**Jaffna Muslim Association-UK  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Financial Position**

During the year, the charity applied its resources as follows:

Prevention or Relief of Poverty: £14,398  
Advancement of Health or Saving of Lives: £5,220  
Community Get-Together: £9,052  
Education & Training Programme: £168  
Religious Activities: £80  
Administration: £426

The majority of expenditure was directed towards charitable programmes, with administrative costs kept minimal.

Total income for the year was £40,357

Total expenditure was £29,344

Net movement in funds resulted in a surplus of £11,013

Unrestricted Funds: £46,494

Restricted Funds: £22,977

Total Funds: £69,471

All funds were held in cash at bank at the year end.

**Reserves Policy**

The trustees aim to maintain sufficient unrestricted reserves to:

Ensure continuity of operations

Meet emergency humanitarian needs

Cover essential governance and administrative costs

At 31 March 2025, unrestricted reserves of £46,494 represent approximately 1.6 years of operating expenditure, which the trustees consider prudent and appropriate.

**Going Concern**

The trustees intend to:

Expand poverty relief and humanitarian projects

Strengthen regular committed giving

Increase structured educational and youth initiatives

Enhance transparency and donor reporting

Continue prudent financial management

**Additional Note**

**Risk Management**

The trustees regularly review risks affecting the charity. Key risks considered include:

Variability in donation income

Overseas project delivery risks

Regulatory compliance requirements

Appropriate internal controls, financial monitoring procedures and trustee oversight are in place to mitigate these risks.

**Structure, Governance and Management**

**Jaffna Muslim Association-UK  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Governing Document**

The Charity –JAFFNA MUSLIM ASSOCIATION - UK (JMA-UK) is registered by the Charity Commission, number 1143032, registered 22 July 2011. Its constitution is the legal rulebook.

**Trustee Selection Methods**

The Trustees keep the skill requirements of the Board of Trustees under review and if a Trustee permanently retires, or additional new Trustees are required, a subcommittee is set up to make recommendations for appointments. Trustees are selected by approach to good deeds and skilled people. Once agreed, new Trustees are appointed under the constitution, within general meetings.

**Additional Note**

**Administration**

The charity is governed by a Board of six trustees, all of whom serve in a voluntary capacity. The trustees are responsible for setting the strategic direction of the charity and ensuring that its activities are carried out in accordance with its charitable objectives and governing document.

In addition to the trustees, the charity regularly benefits from the support of additional volunteers who contribute their time and expertise to assist in the delivery of charitable activities. Volunteers are fundamental to the operation of the charity, as the organisation operates entirely on a voluntary basis with no paid staff.

Parents, guardians, and members of the community are encouraged to participate as volunteers and to engage actively in supporting the charity's programmes and initiatives. The trustees are grateful for the commitment of volunteers who dedicate their time and skills to ensure that services are delivered effectively and professionally.

The trustees meet formally at least twelve times per year. These meetings are attended by all trustees and provide oversight of the charity's governance, financial performance, grant-making decisions, fundraising activities, risk management, safeguarding considerations, and overall strategic planning.

The trustees wish to record their sincere appreciation to all members, volunteers, supporters, and their families who have contributed their time, effort, and commitment in developing and delivering services to the community. The trustees are also deeply grateful to all donors and funders whose generosity has enabled the charity to continue delivering its core services and specialist projects.

**Reference and Administrative Details**

**Trustees**

Mr Azankuthoos Jaeeros - Trustee  
Mr Salman Mohamed Shawjeer - Secretary  
Mr Mohamed Abdul Cader Shameez - Trustee  
Mr Mohamed Imran Mohamed Junoob - President  
Mr Rameez Anes - Trustee  
Mr Muthu Mohamed Gias - Trustee

**Other Personnel**

Mohamed Imran Mohamed Junoob - President  
Salman Mohamed Shawjeer - Secretary

**Charity Number**

1143032

**Principal Address**

Capital Office, Kemp House  
152-160 City Road  
London  
EC1V 2NX

**Independent Examiner**

Riswan Farook  
Chartax Associates Ltd

**Jaffna Muslim Association-UK  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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Chartered Certified Accountants  
Chartax Suite 103  
Island Business Centre  
London  
SE18 6PF

**Jaffna Muslim Association-UK  
Trustees' Report (continued)  
For The Year Ended 31 March 2025**

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**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

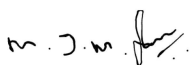
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Mohamed Imran Mohamed Junoob

Trustee

31st January 2026

**Jaffna Muslim Association-UK**  
**Independent Examiner's Report to the Trustees of Jaffna Muslim Association-UK**  
**For The Year Ended 31 March 2025**

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I report to the trustees on my examination of the accounts of Jaffna Muslim Association-UK (the Trust) for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust 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 the applicable Directions given by the Charity 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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 accounts to be reached.



Riswan Farook  
31st January 2026  
Chartax Associates Ltd  
Chartered Certified Accountants  
Chartax Suite 103  
Island Business Centre  
London  
SE18 6PF

**Jaffna Muslim Association-UK**  
**Statement of Financial Activities**  
**For The Year Ended 31 March 2025**

		2025	2024		
	Unrestricted funds	Restricted funds	Total funds		
Notes	£	£	£		
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	31,495	8,862	40,357	36,557
<b>EXPENDITURE ON:</b>					
Charitable activities:	4				
Education & Training Programme		(168)	-	(168)	-
The Advancement Of Health Or Saving Of Lives		(5,220)	-	(5,220)	-
The Prevention Or Relief Of Poverty		(5,537)	(8,861)	(14,398)	(22,121)
Religious Activities		(80)	-	(80)	-
Administration		(426)	-	(426)	(2,916)
Community Getogether		(9,052)	-	(9,052)	-
		(20,482)	(8,862)	(29,344)	(25,037)
<b>NET INCOME</b>		11,013	-	11,013	11,520
<b>NET MOVEMENT IN FUNDS</b>		11,013	-	11,013	11,520
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		35,481	22,977	58,458	46,938
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>8</b>	46,494	22,977	69,471	58,458

The notes on pages 10 to 12 form part of these financial statements.

**Jaffna Muslim Association-UK**  
**Comparative Statement of Financial Activities**  
**For The Year Ended 31 March 2025**

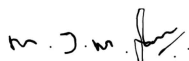
		<b>2024</b>		
	<b>Notes</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	<b>3</b>	35,780	777	36,557
<b>EXPENDITURE ON:</b>				
Charitable activities:	<b>4</b>			
The Prevention Or Relief Of Poverty Administration		(22,121)	-	(22,121)
		(2,916)	-	(2,916)
		(25,037)	-	(25,037)
<b>NET INCOME</b>		10,743	777	11,520
<b>NET MOVEMENT IN FUNDS</b>		10,743	777	11,520
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		24,738	22,200	46,938
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>8</b>	35,481	22,977	58,458

The notes on pages 10 to 12 form part of these financial statements.

**Jaffna Muslim Association-UK  
Statement of Financial Position  
As At 31 March 2025**

			2025	2024
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
<b>CURRENT ASSETS</b>				
Cash at bank and in hand		46,494	22,977	69,471
		<u>46,494</u>	<u>22,977</u>	<u>69,471</u>
		46,494	22,977	58,458
		<u>46,494</u>	<u>22,977</u>	<u>69,471</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>				
		46,494	22,977	69,471
		<u>46,494</u>	<u>22,977</u>	<u>69,471</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>				
		46,494	22,977	69,471
		<u>46,494</u>	<u>22,977</u>	<u>69,471</u>
<b>NET ASSETS</b>				
		46,494	22,977	69,471
		<u>46,494</u>	<u>22,977</u>	<u>69,471</u>
<b>FUNDS OF THE CHARITY</b>				
Restricted Funds			22,977	22,977
Unrestricted Funds			46,494	35,481
			<u>46,494</u>	<u>35,481</u>
<b>TOTAL FUNDS</b>	<b>8</b>		<u>69,471</u>	<u>58,458</u>

On behalf of the board



Mr Mohamed Imran Mohamed Junoob

Trustee

31st January 2026

The notes on pages 10 to 12 form part of these financial statements.

**Jaffna Muslim Association-UK**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2025**

**1. General Information**

Jaffna Muslim Association-UK is an unincorporated charity registered with the Charity Commission, registered charity number 1143032. The principal address is Capital Office, Kemp House, 152-160 City Road, London, EC1V 2NX.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

The charity's incoming resources for the year ended 31 March 2025 were derived primarily from voluntary donations made by individual supporters.

The charity benefits from regular monthly contributions from individual donors, which provide a consistent and reliable source of income to support its ongoing charitable activities. In addition, the charity receives donations in response to specific appeals and special projects, including emergency relief efforts and other charitable initiatives undertaken during the year.

Donations received for specific purposes are treated as restricted funds and are applied strictly in accordance with the donors' intentions. Unrestricted donations are used at the discretion of the trustees to further the charity's general charitable objectives. During the year ended 31 March 2025, the charity generated total income of £40,357 (2024: £36,557), representing an increase of approximately 10%

The trustees record their sincere appreciation to all donors for their continued generosity and support.

**2.3. Resources Expended**

During the year, the charity applied its resources primarily towards charitable activities in line with its stated objectives. Expenditure mainly related to direct charitable donations, community welfare projects, emergency relief appeals, and support for individuals and families in need.

Administrative and governance costs were kept to a minimum, reflecting the charity's commitment to maximising funds available for charitable purposes. The charity continues to benefit significantly from the voluntary contribution of trustees and volunteers, whose time and efforts are not reflected as a financial cost in the accounts.

The trustees remain satisfied that resources have been used efficiently, responsibly and solely in furtherance of the charity's aims and for the benefit of its beneficiaries.

**2.4. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	31,495	8,862	40,357
	<b>£</b>	<b>£</b>	<b>2024 Total funds</b>
Donations and gifts	35,780	777	36,557

**Jaffna Muslim Association-UK**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**4. Analysis of Expenditure**

			<b>2025</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 5)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Education & Training Programme	-	168	168
The Advancement Of Health Or Saving Of Lives	-	5,220	5,220
The Prevention Or Relief Of Poverty	-	14,398	14,398
Religious Activities	-	80	80
Administration	-	426	426
Community Getogether	9,052	-	9,052
	9,052	20,292	29,344
	9,052	20,292	29,344

			<b>2024</b>
		<b>Support costs (see note 5)</b>	
		<b>£</b>	
The Prevention Or Relief Of Poverty		22,121	
Administration		2,916	
		25,037	
		25,037	

Total expenditure amounted to £29,344 (2024: £25,037), primarily applied towards poverty relief (£14,398), health-related charitable support (£5,220), and community development activities (£9,052).

**5. Support Costs**

						<b>2025</b>
	<b>Education &amp; Training Programme</b>	<b>The Advancement Of Health Or Saving Of Lives</b>	<b>The Prevention Or Relief Of Poverty</b>	<b>Religious Activities</b>	<b>Administration</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Employee costs	-	-	-	-	180	180
General administration	168	5,220	14,398	80	171	20,037
Governance costs	-	-	-	-	75	75
	168	5,220	14,398	80	426	20,292
	168	5,220	14,398	80	426	20,292

				<b>2024</b>
		<b>The Prevention Or Relief Of Poverty</b>	<b>Administration</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>
General administration		22,121	435	22,556
Governance costs		-	2,481	2,481
		22,121	2,916	25,037
		22,121	2,916	25,037

**6. Average Number of Employees**

Average number of employees during the year was: NIL (2024: )

**Jaffna Muslim Association-UK**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**8. Movement in Funds**

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	35,481	31,495	(20,482)	46,494
<b>Restricted funds</b>				
Restricted Funds	22,977	8,862	(8,862)	22,977
<b>Total funds</b>	<u>58,458</u>	<u>40,357</u>	<u>(29,344)</u>	<u>69,471</u>
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	24,738	35,780	(25,037)	35,481
<b>Restricted funds</b>				
Restricted Funds	22,200	777	-	22,977
<b>Total funds</b>	<u>46,938</u>	<u>36,557</u>	<u>(25,037)</u>	<u>58,458</u>

Total funds carried forward at 31 March 2025 were £69,471 (2024: £58,458), comprising £46,494 unrestricted funds and £22,977 restricted funds.

**9. Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£
<u>          </u>	<u>          </u>

**10. Related Party Disclosures**

**Jaffna Muslim Association-UK**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	20,857	36,557
Committed (regular) giving	19,500	-
	<u>40,357</u>	<u>36,557</u>
	40,357	36,557
<b>EXPENDITURE ON:</b>		
<b>Charitable Activities:</b>		
<b>Education &amp; Training Programme</b>		
Srilankan Projects	(168)	-
	<u>(168)</u>	<u>-</u>
	(168)	-
<b>The Advancement Of Health Or Saving Of Lives</b>		
Charitable donations	(500)	-
Srilankan Projects	(4,720)	-
	<u>(5,220)</u>	<u>-</u>
	(5,220)	-
<b>The Prevention Or Relief Of Poverty</b>		
Srilankan Projects	(14,398)	(22,121)
	<u>(14,398)</u>	<u>(22,121)</u>
	(14,398)	(22,121)
<b>Religious Activities</b>		
Charitable donations	(80)	-
	<u>(80)</u>	<u>-</u>
	(80)	-
<b>Administration</b>		
Protective clothing	(180)	-
Telecommunications and data costs	(59)	-
Charitable donations	(5)	-
Other office costs	(107)	(435)
AGM / board meetings expenses	(75)	(2,481)
	<u>(426)</u>	<u>(2,916)</u>
	(426)	(2,916)
<b>Community Getogether</b>		
Staging fundraising events	(9,052)	-
	<u>(9,052)</u>	<u>-</u>
	(9,052)	-
	<u>(29,344)</u>	<u>(25,037)</u>
	(29,344)	(25,037)
<b>NET INCOME</b>	<u>11,013</u>	<u>11,520</u>

**JAFFNA MUSLIM ASSOCIATION - UK**

England & Wales - Charity number 1143032

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# Accounts

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**JAFFNA MUSLIM ASSOCIATION - UK**

**Charity Number:1143032**

**Annual Report and Unaudited Financial  
Statements for the For the Year Ended 31  
March 2024**

# **JAFFNA MUSLIM ASSOCIATION - UK**

## **Charity Information**

### **Charity Name:**

JAFFNA MUSLIM ASSOCIATION - UK

### **Charity Registration Number:**

1143032

### **Contact Address:**

Capital Office, Kemp House

152-160 City Road

London

EC1V 2NX

UK

### **Telephone:**

0044(0) 7861391459

### **Emails:**

jmauk@ymail.com

### **Bankers:**

Lloyds Bank

Kentish Town

UK

Accounts & Reports Prepared By: Trustees

**Name of the charity trustees:**

MOHAMED ABDUL CADER SHAMEEZ

JAEEROS AZANKUTHOOS

MOHAMED JUNOOB MOHAMED IMRAN

MOHAMED RAJAH AJMUL

SHAWJEER SALMAN

MUTHU MOHAMED GIAS

**Jaffna Muslim Association- UK**

**Trustees' Report For the year ended 31st March 2024**

The Trustees present their report along with the accounts of the Charity for the year ended 31 March 2024. The accounts have been prepared under the historical cost convention, in accordance with the accounting policies set out on page 14 and comply with the Charity's Trust Deed, 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)" (as amended for accounting periods commencing from 1 January 2016).

## **Structure, Governance and Management**

The Charity –JAFFNA MUSLIM ASSOCIATION - UK (JMA-UK) is registered by the Charity Commission, number 1143032, registered 22 July 2011.

The Trustees keep the skill requirements of the Board of Trustees under review and if a Trustee permanently retires, or additional new Trustees are required, a subcommittee is set up to make recommendations for appointments. Trustees are selected by approach to good deeds and skilled people. Once agreed, new Trustees are appointed under the constitution, within general meetings.

### ***Administration***

The Charity has governing board of 6 trustees, all of whom are volunteers, and utilises the services of additional volunteers at any one time on a regular basis.

Volunteers are crucial to the operation of the charity as all the trustees are volunteers. Parents and guardians of children using the facility are encouraged to participate as volunteers in all aspects of the charity's activities.

The charity benefits, as always, from the generous contribution of time and commitment from volunteers who are highly trained to ensure a professional service is delivered.

The trustees wish to express its thanks and appreciation to all members and volunteers, and their friends and family, who have contributed and worked tirelessly, giving their commitment and time in developing and delivering the services to the community. The trustees are also grateful to all the funders/donors, whose generosity has enabled the charity to deliver the core services and specialist projects.

Trustee meetings attended by all Trustees are held at least 12 times a year. At these meetings, the Trustees agree the broad strategy and areas of activities of the Charity, including grant, fund raising, use of funds and risk management policies and performance.

### **Objectives and activities for the public benefit**

The Charitable Purposes of the Charity are:

- To relieve sickness and to preserve good health among the poor, underprivileged, refugees and people in need by means of, but not exclusively, the provision or assistance in the provision of services, facilities, equipment, clinics, medicines or grants for medical diagnosis and treatment, and provision of health education.
- To advance education for the benefit of the poor, the underprivileged, refugees and people in need by means of, but not exclusively, the provision of educational programmes, such as community learning programmes, tuition classes, and the provision or the assistance in the provision of educational facilities, such as schools, libraries, and training centres.
- To relieve financial hardship, distress and suffering among poor people, widows, orphans, refugees, victims of natural disasters and other people in need, by means of, but not exclusively, making grants for providing or paying for items, equipment, services, and facilities, including the provision of food, water, clothing, medical treatment, rehabilitation, and accommodation for the said persons.
- To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship, provision of facilities for Islamic education

and provision of marriage and burial services, in accordance with the teachings of the Quran and the prophet Muhammad (PBUH).

- To help young people, especially but not exclusively through leisure time and recreational activities, to develop their capabilities that they may grow to full maturity as individuals and as good citizens.
- To promote any other charitable purpose for the benefit of those in need that the trustees from time to time determine.

In planning activities for the year, we keep in mind the Charity Commission's guidance on public benefit at our Trustee meetings.

### **Summary of achievements and performance**

It's been a challenging but a good year for the charity with a number of projects and charitable events.

Some of the key projects and charitable events that took place for the reporting financial year are:

- Eid Fitra distribution
- Gaza collection
- Qurbani meat distribution
- Orphanage College donation
- Zakat – financial assistance to the needy

### **Financial Review**

The Board focused on ensuring that all finances were being handled in a proper manner with full transparency and ensured that robust financial controls were put in place.

### **Reserves policy**

It is the policy of the charity that an unrestricted fund which have not been designated for a specific use should be maintained at a level equivalent to three months' expenditure. The trustees consider 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.

### **Principal funding sources**

The charity's main source of income is giving.

Based on the financial records, the result for the year was a net movement in funds of £11519. At the end of the financial year the level of reserves stood at £58458.

### **Investment Policy**

In accordance with the Charity's Deed, The Trustees have the power to invest in such, cash quoted stocks, shares investment property as they see fit.

### **Risk Management**

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, to those related to the operations and finances of the charity.

In accordance with current best practice, the trustees have continued to regularly review the actual and potential risk which affect the operations and administration of the Charity and are satisfied with the procedures and other safeguards.

**Funds held as custodian trustee.**

There are no funds held as custodian trustee.

## **JAFFNA MUSLIM ASSOCIATION - UK**

### **Statement of Trustees' Responsibilities**

#### **Trustees' Responsibilities in Relation to the Financial Statements**

The Charity Trustees are responsible for preparing a Trustee's Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

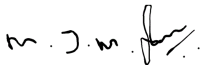
The law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the situation of the Charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- • select suitable accounting policies and then apply them consistently.
- • observe the method and principles in the charities SORP.
- • make judgments and estimates that are reasonable and prudent.
- • state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- • Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report has been approved by the Trustees on 15 January 2024 and on their behalf by:

Trustee and Chairperson



**Mohamed Junoob Mohamed Imran**

Jaffna Muslim Association- UK

Statement of Financial Activities for the Year Ended 31 March 2024


	Unrestricted Funds	Restricted Funds	Total Funds
<b><u>Income and Endowments</u></b>			
Donations and Legacies	£35,780	£777	£36,557
Others	£0	£0	£0
<b>Total Income</b>	<b>£35,780</b>	<b>£777</b>	<b>£36,557</b>
<b><u>Expenditure</u></b>			
Members Annual General Meeting	£2,481	£0	£2,481
Charitable projects and donations	£22,121	£0	£22,121
Office Expenses	£435	£0	£435
<b>Total Expenditure</b>	<b>£25,037</b>	<b>£0</b>	<b>£25,037</b>
Governance Cost	£0	£0	£0
<b>Net Income and Net Movement in Funds</b>	<b>£10,742</b>	<b>£777</b>	<b>£11,519</b>
Reconciliation of Funds			
Total funds brought forward	£24,738	£22,200	£46,938
<b>Total Funds carried forward</b>	<b>£35,480</b>	<b>£22,978</b>	<b>£58,458</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

**Jaffna Muslim Association- UK**  
**Statement of Financial Position for the Year Ended 31 March 2024**

Current Assets	
Cash at bank and in hand	£58,458
Creditors: falling due within one year	£0
<b>Net Current Assets</b>	<b>£58,458</b>
<b>Total Assets less Current Liabilities</b>	<b>£58,458</b>
<b>Funds of the Charity</b>	
Unrestricted funds	£35,480
Restricted funds	£22,978
<b>Total Charity funds</b>	<b>£58,458</b>

These financial statements were approved by the trustees and authorised for issue on 15 January 2024 and signed on their behalf by:

  
.....  
Muthu Mohamed Gias  
Trustee

**JAFFNA MUSLIM ASSOCIATION - UK**

England & Wales - Charity number 1143032

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# Accounts

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**JAFFNA MUSLIM ASSOCIATION - UK**

**Charity Number:1143032**

**Annual Report and Unaudited Financial  
Statements for the For the Year Ended 31  
March 2023**

# **JAFFNA MUSLIM ASSOCIATION - UK**

## **Charity Information**

### **Charity Name:**

JAFFNA MUSLIM ASSOCIATION - UK

### **Charity Registration Number:**

1143032

### **Contact Address:**

Capital Office, Kemp House

152-160 City Road

London

EC1V 2NX

UK

### **Telephone:**

0044(0) 7861391459

### **Emails:**

jmauk@ymail.com

### **Bankers:**

Lloyds Bank

Kentish Town

UK

Accounts & Reports Prepared By: Trustees

**Name of the charity trustees:**

MOHAMED ABDUL CADER SHAMEEZ

JAEEROS AZANKUTHOOS

MOHAMED JUNOOB MOHAMED IMRAN

MOHAMED RAJAH AJMUL

SHAWJEER SALMAN

MUTHU MOHAMED GIAS

**Jaffna Muslim Association- UK**

**Trustees' Report For the year ended 31st March 2023**

The Trustees present their report along with the accounts of the Charity for the year ended 31 March 2023. The accounts have been prepared under the historical cost convention, in accordance with the accounting policies set out on page 14 and comply with the Charity's Trust Deed, 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)" (as amended for accounting periods commencing from 1 January 2016).

## **Structure, Governance and Management**

The Charity –JAFFNA MUSLIM ASSOCIATION - UK (JMA-UK) is registered by the Charity Commission, number 1143032, registered 22 July 2011.

The Trustees keep the skill requirements of the Board of Trustees under review and if a Trustee permanently retires, or additional new Trustees are required, a subcommittee is set up to make recommendations for appointments. Trustees are selected by approach to good deeds and skilled people. Once agreed, new Trustees are appointed under the constitution, within general meetings.

### ***Administration***

The Charity has governing board of 6 trustees, all of whom are volunteers, and utilises the services of additional volunteers at any one time on a regular basis.

Volunteers are crucial to the operation of the charity as all the trustees are volunteers. Parents and guardians of children using the facility are encouraged to participate as volunteers in all aspects of the charity's activities.

The charity benefits, as always, from the generous contribution of time and commitment from volunteers who are highly trained to ensure a professional service is delivered.

The trustees wish to express its thanks and appreciation to all members and volunteers, and their friends and family, who have contributed and worked tirelessly, giving their commitment and time in developing and delivering the services to the community. The trustees are also grateful to all the funders/donors, whose generosity has enabled the charity to deliver the core services and specialist projects.

Trustee meetings attended by all Trustees are held at least 12 times a year. At these meetings, the Trustees agree the broad strategy and areas of activities of the Charity, including grant, fund raising, use of funds and risk management policies and performance.

### **Objectives and activities for the public benefit**

The Charitable Purposes of the Charity are:

- To relieve sickness and to preserve good health among the poor, underprivileged, refugees and people in need by means of, but not exclusively, the provision or assistance in the provision of services, facilities, equipment, clinics, medicines or grants for medical diagnosis and treatment, and provision of health education.
- To advance education for the benefit of the poor, the underprivileged, refugees and people in need by means of, but not exclusively, the provision of educational programmes, such as community learning programmes, tuition classes, and the provision or the assistance in the provision of educational facilities, such as schools, libraries, and training centres.
- To relieve financial hardship, distress and suffering among poor people, widows, orphans, refugees, victims of natural disasters and other people in need, by means of, but not exclusively, making grants for providing or paying for items, equipment, services, and facilities, including the provision of food, water, clothing, medical treatment, rehabilitation, and accommodation for the said persons.
- To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship, provision of facilities for Islamic education

and provision of marriage and burial services, in accordance with the teachings of the Quran and the prophet Muhammad (PBUH).

- To help young people, especially but not exclusively through leisure time and recreational activities, to develop their capabilities that they may grow to full maturity as individuals and as good citizens.
- To promote any other charitable purpose for the benefit of those in need that the trustees from time to time determine.

In planning activities for the year, we keep in mind the Charity Commission's guidance on public benefit at our Trustee meetings.

### **Summary of achievements and performance**

It's been a challenging but a good year for the charity with a number of projects and charitable events.

Some of the key projects and charitable events that took place for the reporting financial year are:

- Eid Fitrana distribution
- Earthquake relief
- Hajj Eid – Qurbani meat distribution
- Tube Well
- Medical support to various families & etc

### **Financial Review**

The Board focused on ensuring that all finances were being handled in a proper manner with full transparency and ensured that robust financial controls were put in place.

### **Reserves policy**

It is the policy of the charity that an unrestricted fund which have not been designated for a specific use should be maintained at a level equivalent to three months' expenditure. The trustees consider 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.

### **Principal funding sources**

The charity's main source of income is giving.

Based on the financial records, the result for the year was a net movement in funds of £2,309. At the end of the financial year the level of reserves stood at £46,939.

### **Investment Policy**

In accordance with the Charity's Deed, The Trustees have the power to invest in such, cash quoted stocks, shares investment property as they see fit.

### **Risk Management**

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, to those related to the operations and finances of the charity.

In accordance with current best practice, the trustees have continued to regularly review the actual and potential risk which affect the operations and administration of the Charity and are satisfied with the procedures and other safeguards.

**Funds held as custodian trustee.**

There are no funds held as custodian trustee.

## **JAFFNA MUSLIM ASSOCIATION - UK**

### **Statement of Trustees' Responsibilities**

#### **Trustees' Responsibilities in Relation to the Financial Statements**

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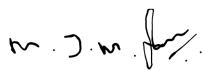
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The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report has been approved by the Trustees on 29 January 2024 and on their behalf by:

Trustee and Chairperson



**Mohamed Junoob Mohamed Imran**

Jaffna Muslim Association- UK

Statement of Financial Activities for the Year Ended 31 March 2023

	Unrestricted Funds	Restricted Funds	Total Funds
<b><u>Income and Endowments</u></b>			
Donations and Legacies	£35,235	£282	£35,517
Others	£0	£0	£0
<b>Total Income</b>	<b>£35,235</b>	<b>£282</b>	<b>£35,517</b>
<b><u>Expenditure</u></b>			
Members Annual General Meeting	£7,625	£0	£7,625
Charitable projects and donations	£25,204	£0	£25,204
Office Expenses	£379	£0	£379
<b>Total Expenditure</b>	<b>£33,208</b>	<b>£0</b>	<b>£33,208</b>
Governance Cost	£0	£0	£0
<b>Net Income and Net Movement in Funds</b>	<b>£2,027</b>	<b>£282</b>	<b>£2,309</b>
Reconciliation of Funds			
Total funds brought forward	£22,712	£21,918	£44,630
<b>Total Funds carried forward</b>	<b>£24,739</b>	<b>£22,200</b>	<b>£46,939</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

**Jaffna Muslim Association- UK**  
**Statement of Financial Position for the Year Ended 31 March 2023**

Current Assets	
Cash at bank and in hand	£46,939
Creditors: falling due within one year	£0
<b>Net Current Assets</b>	<b>£46,939</b>
<b>Total Assets less Current Liabilities</b>	<b>£46,939</b>
<b>Funds of the Charity</b>	
Unrestricted funds	£24,739
Restricted funds	£22,200
<b>Total Charity funds</b>	<b>£46,939</b>

**These financial statements were approved by the trustees and authorised for issue on 29 January 2023 and signed on their behalf by:**

.....  
**Muthu Mohamed Gias**  
Trustee

**JAFFNA MUSLIM ASSOCIATION - UK**

**Charity Number:1143032**

**Annual Report and Unaudited Financial  
Statements for the For the Year Ended 31  
March 2023**

# **JAFFNA MUSLIM ASSOCIATION - UK**

## **Charity Information**

### **Charity Name:**

JAFFNA MUSLIM ASSOCIATION - UK

### **Charity Registration Number:**

1143032

### **Contact Address:**

Capital Office, Kemp House

152-160 City Road

London

EC1V 2NX

UK

### **Telephone:**

0044(0) 7861391459

### **Emails:**

jmauk@ymail.com

### **Bankers:**

Lloyds Bank

Kentish Town

UK

Accounts & Reports Prepared By: Trustees

**Name of the charity trustees:**

MOHAMED ABDUL CADER SHAMEEZ

JAEEROS AZANKUTHOOS

MOHAMED JUNOOB MOHAMED IMRAN

MOHAMED RAJAH AJMUL

SHAWJEER SALMAN

MUTHU MOHAMED GIAS

**Jaffna Muslim Association- UK**

**Trustees' Report For the year ended 31st March 2023**

The Trustees present their report along with the accounts of the Charity for the year ended 31 March 2023. The accounts have been prepared under the historical cost convention, in accordance with the accounting policies set out on page 14 and comply with the Charity's Trust Deed, 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)" (as amended for accounting periods commencing from 1 January 2016).

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and provision of marriage and burial services, in accordance with the teachings of the Quran and the prophet Muhammad (PBUH).

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### **Summary of achievements and performance**

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- Tube Well
- Medical support to various families & etc

### **Financial Review**

The Board focused on ensuring that all finances were being handled in a proper manner with full transparency and ensured that robust financial controls were put in place.

### **Reserves policy**

It is the policy of the charity that an unrestricted fund which have not been designated for a specific use should be maintained at a level equivalent to three months' expenditure. The trustees consider 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.

### **Principal funding sources**

The charity's main source of income is giving.

Based on the financial records, the result for the year was a net movement in funds of £2,309. At the end of the financial year the level of reserves stood at £46,939.

### **Investment Policy**

In accordance with the Charity's Deed, The Trustees have the power to invest in such, cash quoted stocks, shares investment property as they see fit.

### **Risk Management**

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, to those related to the operations and finances of the charity.

In accordance with current best practice, the trustees have continued to regularly review the actual and potential risk which affect the operations and administration of the Charity and are satisfied with the procedures and other safeguards.

**Funds held as custodian trustee.**

There are no funds held as custodian trustee.

## **JAFFNA MUSLIM ASSOCIATION - UK**

### **Statement of Trustees' Responsibilities**

#### **Trustees' Responsibilities in Relation to the Financial Statements**

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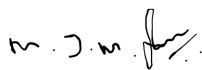
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The Trustees' report has been approved by the Trustees on 29 January 2024 and on their behalf by:

Trustee and Chairperson



**Mohamed Junoob Mohamed Imran**

Jaffna Muslim Association- UK

Statement of Financial Activities for the Year Ended 31 March 2023

	Unrestricted Funds	Restricted Funds	Total Funds
<b><u>Income and Endowments</u></b>			
Donations and Legacies	£35,235	£282	£35,517
Others	£0	£0	£0
<b>Total Income</b>	<b>£35,235</b>	<b>£282</b>	<b>£35,517</b>
<b><u>Expenditure</u></b>			
Members Annual General Meeting	£7,625	£0	£7,625
Charitable projects and donations	£25,204	£0	£25,204
Office Expenses	£379	£0	£379
<b>Total Expenditure</b>	<b>£33,208</b>	<b>£0</b>	<b>£33,208</b>
Governance Cost	£0	£0	£0
<b>Net Income and Net Movement in Funds</b>	<b>£2,027</b>	<b>£282</b>	<b>£2,309</b>
Reconciliation of Funds			
Total funds brought forward	£22,712	£21,918	£44,630
<b>Total Funds carried forward</b>	<b>£24,739</b>	<b>£22,200</b>	<b>£46,939</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

**Jaffna Muslim Association- UK**  
**Statement of Financial Position for the Year Ended 31 March 2023**

Current Assets	
Cash at bank and in hand	£46,939
Creditors: falling due within one year	£0
<b>Net Current Assets</b>	<b>£46,939</b>
<b>Total Assets less Current Liabilities</b>	<b>£46,939</b>
<b>Funds of the Charity</b>	
Unrestricted funds	£24,739
Restricted funds	£22,200
<b>Total Charity funds</b>	<b>£46,939</b>

**These financial statements were approved by the trustees and authorised for issue on 29 January 2023 and signed on their behalf by:**

.....  
**Muthu Mohamed Gias**  
Trustee

**Jaffna Muslim Association- UK**

**Statement of Financial Position for the Year Ended 31 March 2023**

Current Assets	
Cash at bank and in hand	£46,939
Creditors: falling due within one year	£0
<b>Net Current Assets</b>	<b>£46,939</b>
<b>Total Assets less Current Liabilities</b>	<b>£46,939</b>
<b>Funds of the Charity</b>	
Unrestricted funds	£24,739
Restricted funds	£22,200
<b>Total Charity funds</b>	<b>£46,939</b>

These financial statements were approved by the trustees and authorised for issue on 29 January 2023 and signed on their behalf by:

*M.M. Gias*

.....  
**Muthu Mohamed Gias**  
Trustee

**JAFFNA MUSLIM ASSOCIATION - UK**

England & Wales - Charity number 1143032

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# Accounts

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**JAFFNA MUSLIM ASSOCIATION - UK**

**Charity Number:1143032**

**Annual Report and Unaudited Financial  
Statements for the For the Year Ended 31  
March 2022**

# **JAFFNA MUSLIM ASSOCIATION - UK**

## **Charity Information**

### **Charity Name:**

JAFFNA MUSLIM ASSOCIATION - UK

### **Charity Registration Number:**

1143032

### **Contact Address:**

Capital Office, Kemp House

152-160 City Road

London

EC1V 2NX

UK

### **Telephone:**

0044(0) 7861391459

### **Emails:**

jmauk@ymail.com

### **Bankers:**

Lloyds Bank

Kentish Town

UK

Accounts & Reports Prepared By: Trustees

**Name of the charity trustees:**

JAWSAD MOHAMED YOUSUF

JAEEROS AZANKUTHOOS

MOHAMED JUNOOB MOHAMED IMRAN

MOHAMED RAJAH AJMUL

SAMEER ISMAIL

ABDUL KALAM ABDUL HAKEEM

SHAWJEER SALMAN

MUHAMMATHU ROZAAN MEERASHAHIB FAARUK

RAMEEZ ANES

JAMALDIN JAWAHIR

MOHAMED SARJOON MOHAMED SALEEM

MOHAMED RAWSHAN ABDUL AZEAZ

MUTHU MOHAMED GIAS

ABDUL AZEEZ ABDUL RINOS

MOHAMED ABDUL CADER SHAMEEZ

ABDULCAREEM NAZEER

ANEERKHAN JABARULLA

## **Jaffna Muslim Association- UK**

### **Trustees' Report For the year ended 31st March 2022**

The Trustees present their report along with the accounts of the Charity for the year ended 31 March 2021. The accounts have been prepared under the historical cost convention, in accordance with the accounting policies set out on page 14 and comply with the Charity's Trust Deed, 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)" (as amended for accounting periods commencing from 1 January 2016).

### **Structure, Governance and Management**

The Charity –JAFFNA MUSLIM ASSOCIATION - UK (JMA-UK) is registered by the Charity Commission, number 1143032, registered 22 July 2011.

The Trustees keep the skill requirements of the Board of Trustees under review and if a Trustee permanently retires, or additional new Trustees are required, a subcommittee is set up to make recommendations for appointments. Trustees are selected by approach to good deeds and skilled people. Once agreed, new Trustees are appointed under the constitution, within general meetings.

### **Administration**

The Charity has governing board of 17 trustees, all of whom are volunteers, and utilises the services of up to 10 volunteers at any one time on a regular basis.

Volunteers are crucial to the operation of the charity as all the trustees are volunteers. Parents and guardians of children using the facility are encouraged to participate as volunteers in all aspects of the charity's activities.

The charity benefits, as always, from the generous contribution of time and commitment from volunteers who are highly trained to ensure a professional service is delivered.

The trustees wish to express its thanks and appreciation to all members and volunteers, and their friends and family, who have contributed and worked tirelessly, giving their commitment and time in developing and delivering the services to the community. The trustees are also grateful to all the funders/donors, whose generosity has enabled the charity to deliver the core services and specialist projects.

Trustee meetings attended by all Trustees are held at least 12 times a year. At these meetings, the Trustees agree the broad strategy and areas of activities of the Charity, including grant, fund raising, use of funds and risk management policies and performance.

### **Objectives and activities for the public benefit**

The Charitable Purposes of the Charity are:

- To relieve sickness and to preserve good health among the poor, underprivileged, refugees and people in need by means of, but not exclusively, the provision or assistance in the provision of services, facilities, equipment, clinics, medicines or grants for medical diagnosis and treatment, and provision of health education.

- To advance education for the benefit of the poor, the underprivileged, refugees and people in need by means of, but not exclusively, the provision of educational programmes, such as community learning programmes, tuition classes, and the provision or the assistance in the provision of educational facilities, such as schools, libraries, and training centres.
- To relieve financial hardship, distress and suffering among poor people, widows, orphans, refugees, victims of natural disasters and other people in need, by means of, but not exclusively, making grants for providing or paying for items, equipment, services, and facilities, including the provision of food, water, clothing, medical treatment, rehabilitation, and accommodation for the said persons.
- To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship, provision of facilities for Islamic education and provision of marriage and burial services, in accordance with the teachings of the Quran and the prophet Muhammad (PBUH).
- To help young people, especially but not exclusively through leisure time and recreational activities, to develop their capabilities that they may grow to full maturity as individuals and as good citizens.
- To promote any other charitable purpose for the benefit of those in need that the trustees from time to time determine.

In planning activities for the year, we keep in mind the Charity Commission's guidance on public benefit at our Trustee meetings.

### **Summary of achievements and performance**

It has been very difficult to host certain events or even take part in charity projects and this has been due to the COVID-19 measures that were introduced by the UK government. As a result of this, during the years 2020 and 2021, there has been a fall in the number of projects we partook though we still managed to complete a great number of projects which benefitted a lot of our fellow brothers and sisters. In order to show a clear understanding of the projects JMA UK took on board, below is a lists some of them.

- Fitrana distribution to various places
- Hajj Eid – Qurbani meat distribution
- Tube Well
- Medical support to various families & etc
- Flood Relief

### **Financial Review**

The Board focused on ensuring that all finances were being handled in a proper manner with full transparency and ensured that robust financial controls were put in place.

### **Reserves policy**

It is the policy of the charity that an unrestricted fund which have not been designated for a specific use should be maintained at a level equivalent to three months' expenditure. The trustees consider 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.

### **Principal funding sources**

The charity's main source of income is giving.

Based on the financial records, the result for the year was a net movement in funds of £16,636.

At the end of the financial year the level of reserves stood at £ 44,630.

### ***Investment Policy***

In accordance with the Charity's Deed, The Trustees have the power to invest in such, cash quoted stocks, shares investment property as they see fit.

### ***Risk Management***

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, to those related to the operations and finances of the charity.

In accordance with current best practice, the trustees have continued to regularly review the actual and potential risk which affect the operations and administration of the Charity and are satisfied with the procedures and other safeguards.

### **Funds held as custodian trustee.**

There are no funds held as custodian trustee.

# **JAFFNA MUSLIM ASSOCIATION - UK**

## **Statement of Trustees' Responsibilities**

### **Trustees' Responsibilities in Relation to the Financial Statements**

The Charity Trustees are responsible for preparing a Trustee's Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

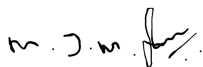
The law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the situation of the Charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the method and principles in the charities SORP.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report has been approved by the Trustees on 29 January 2023 and on their behalf by:

Trustee and Chairperson



**Mohamed Junoob Mohamed Imran**

Jaffna Muslim Association- UK

Statement of Financial Activities for the Year Ended 31 March 2022

	Unrestricted Funds	Restricted Funds	Total Funds
<b><u>Income and Endowments</u></b>			
Donations and Legacies	£28,355	£15,947	£44,302
Others	£0	£0	£0
<b>Total Income</b>	<b>£28,355</b>	<b>£15,947</b>	<b>£44,302</b>
<b><u>Expenditure</u></b>			
Expenditure on raising funds:			
Cost of raising donations and legacies	£279	£0	£279
Expenditure on charitable activities	£27,387	£0	£27,387
<b>Total Expenditure</b>	<b>£27,666</b>	<b>£0</b>	<b>£27,666</b>
Governance Cost	£0	£0	£0
<b>Net Income and Net Movement in Funds</b>	<b>£689</b>	<b>£15,947</b>	<b>£16,636</b>
Reconciliation of Funds			
Total funds brought forward	£7,323	£20,671	£27,994
<b>Total Funds carried forward</b>	<b>£8,012</b>	<b>£36,618</b>	<b>£44,630</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

**Jaffna Muslim Association- UK**  
**Statement of Financial Position for the Year Ended 31 March 2022**

Current Assets	
Cash at bank and in hand	£44,630
Creditors: falling due within one year	£0
<b>Net Current Assets</b>	<b>£44,630</b>
<b>Total Assets less Current Liabilities</b>	<b>£44,630</b>
<b>Funds of the Charity</b>	
Restricted funds	£36,618
Unrestricted funds	£8,012
<b>Total Charity funds</b>	<b>£44,630</b>

These financial statements were approved by the trustees and authorised for issue on 29 January 2023 and signed on their behalf by:



.....  
**Muthu Mohamed Gias**  
Trustee

**JAFFNA MUSLIM ASSOCIATION - UK**

England & Wales - Charity number 1143032

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# Accounts

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**JAFFNA MUSLIM ASSOCIATION - UK**

**JAFFNA MUSLIM ASSOCIATION - UK**

**Charity Number:-1143032**

**Annual Report and Unaudited Financial Statements for the  
For the Year Ended 31 March 2021**

# JAFFNA MUSLIM ASSOCIATION - UK

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# JAFFNA MUSLIM ASSOCIATION - UK

## Reference and administrative information

### Contact Details and Business Information

**Contact Address:**

80 Park Crescent  
Harrow  
HA3 6ET

**Telephone:**

0044(0) 7878974044

**Emails:**

[jmauk@ymail.com](mailto:jmauk@ymail.com)

**Bankers:**

Lloyds bank  
Kentish Town  
UK

**Independent Examiner**

Shameel Aliyar ACMA CGMA  
52 The Boundary  
Oldbrook  
Milton Keynes  
MK6 2HT

# JAFFNA MUSLIM ASSOCIATION - UK

## Trustees' Report For the year ended 31 March 2021

### Charity Name:

JAFFNA MUSLIM ASSOCIATION - UK
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### Registered Charity Number:

1143032
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### Charity's principal address:

No.80	Park Crescent	Harrow	UK	HA3 6ET.
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### Name of the charity trustees who manage the charity

JAWSAD MOHAMED YOUSUF

JAEEROS AZANKUTHOOS

MOHAMED IMRAN MOHAMED JUNOOB

MOHAMED RAJAH AJMUL

SAMEER ISMAIL

ABDUL KALAM ABDUL HAKEEM

SHAWJEER SALMAN

MUHAMMATHU ROZAAAN MEERASHAHIB FAARUK

RAMEEZ ANES

JAMALDIN JAWAHIR

MOHAMED SARJOON MOHAMED SALEEM

MOHAMED RAWSHAN ABDUL AZEAZ

MUTHU MOHAMED GIAS

ABDUL AZEEZ ABDUL RINOS

MOHAMED ABDUL CADER SHAMEEZ

ABDULCAREEM NAZEER

ANEERKHAN JABARULLA

# **JAFFNA MUSLIM ASSOCIATION - UK**

## **Trustees' Report For the year ended 31 March 2021**

The Trustees present their report along with the accounts of the Charity for the year ended 31 March 2021. The accounts have been prepared under the historical cost convention, in accordance with the accounting policies set out on page 14 and comply with the Charity's Trust Deed, 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)" (as amended for accounting periods commencing from 1 January 2016).

### **Structure, Governance and Management**

The Charity –JAFFNA MUSLIM ASSOCIATION - UK (JMA-UK) is registered by the Charity Commission, number 1143032, registered 22 July 2011.

The Trustees keep the skill requirements of the Board of Trustees under review and in the event that a Trustee permanently retires or additional new Trustees are required, a sub-committee is set up to make recommendations for appointments. Trustees are selected by approach to particular good and skilled people. Once agreed, new Trustees are appointed under the constitution, within general meetings.

### ***Administration***

The Charity has governing board of 17 trustees, all of whom are volunteers, and utilises the services of up to 10 volunteers at any one time on a regular basis.

Volunteers are crucial to the operation of the charity as all of the trustees are volunteers. Parents and guardians of children using the facility are encouraged to participate as volunteers in any and all aspects of the charity's activities.

The charity benefits, as always, from the generous contribution of time and commitment from volunteers who are highly trained to ensure a professional service is delivered.

The trustees wish to express its thanks and appreciation to all members and volunteers, and their friends and family, who have contributed and worked tirelessly, giving their commitment and time in developing and delivering the services to the community. The trustees are also grateful to all the funders/donors, whose generosity has enabled the charity to deliver the core services and specialist projects.

The charity has been supported by grant from the Community Foundation of Milton Keynes to achieve its main and supplementary objects.

# **JAFFNA MUSLIM ASSOCIATION - UK**

## ***Administration (cont'd)***

Trustee meetings attended by all Trustees are held at least 12 times a year. At these meetings, the Trustees agree the broad strategy and areas of activities of the Charity, including grant, fund raising, use of funds and risk management policies and performance.

## **Objectives and activities for the public benefit**

The Charitable Purposes of the Charity are:

- To relieve sickness and to preserve good health among the poor, underprivileged, refugees and people in need by means of, but not exclusively, the provision or assistance in the provision of services, facilities, equipment, clinics, medicines or grants for medical diagnosis and treatment, and provision of health education.
- To advance education for the benefit of the poor, the underprivileged, refugees and people in need by means of, but not exclusively, the provision of educational programmes, such as community learning programmes, tuition classes, and the provision or the assistance in the provision of educational facilities, such as schools, libraries, and training centres.
- To relieve financial hardship, distress and suffering among poor people, widows, orphans, refugees, victims of natural disasters and other people in need, by means of, but not exclusively, making grants for providing or paying for items, equipment, services, and facilities, including the provision of food, water, clothing, medical treatment, rehabilitation, and accommodation for the said persons.
- To advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship, provision of facilities for Islamic education and provision of marriage and burial services, in accordance with the teachings of the Quran and the prophet Muhammad (PBUH).
- To help young people, especially but not exclusively through leisure time and recreational activities, so as to develop their capabilities that they may grow to full maturity as individuals and as good citizens.
- To promote any other charitable purpose for the benefit of those in need that the trustees from time to time determine.

In planning activities for the year, we keep in mind the Charity Commission's guidance on public benefit at our Trustee meetings.

# **JAFFNA MUSLIM ASSOCIATION - UK**

## **Summary of achievements and performance**

It has been very difficult to host certain events or even take part in charity projects and this has been due to the COVID-19 measures that were introduced by the UK government. As a result of this, during the years 2020 and 2021, there has been a fall in the number of projects we partook though we still managed to complete a great number of projects which benefitted a lot of our fellow brothers and sisters. In order to show a clear understanding of the projects JMA UK took on board, below is a lists some of them.

- Fitra distribution to various places
- Hajj Eid – Qurbani meat distribution
- Tube Well
- Medical support to various families & etc

## **Financial Review**

The Board focused on ensuring that all finances were being handled in a proper manner with full transparency and ensured that robust financial controls were put in place.

## **Reserves policy**

It is the policy of the charity that an unrestricted fund which have not been designated for a specific use should be maintained at a level equivalent to three months' expenditure. The trustees consider 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.

## **Principal funding sources**

The charity's main source of income is giving.

Based on the financial records, the result for the year was a net movement in funds of £11,475. At the end of the financial year the level of reserves stood at £ 27,994.

## ***Investment Policy***

In accordance with the Charity's Deed, The Trustees have the power to invest in such, cash quoted stocks, shares investment property as they see fit.

## ***Risk Management***

The trustees identify the major risks to which the charity is exposed each financial year when preparing and updating a strategic plan, in particular those related to the operations and finances of the charity.

## **JAFFNA MUSLIM ASSOCIATION - UK**

In accordance with current best practice, the trustees have continued to regularly review the actual and potential risk which affect the operations and administration of the Charity and are satisfied with the procedures and other safeguards.

### **Funds held as custodian trustee**

There are no funds held as custodian trustee.

# **JAFFNA MUSLIM ASSOCIATION - UK**

## **Statement of Trustees' Responsibilities**

### **Trustees' Responsibilities in Relation to the Financial Statements**

The Charity Trustees are responsible for preparing a Trustee's Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

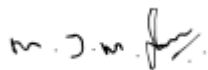
The law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report has been approved by the Trustees on 29 January 2022 and on their behalf by:-

Trustee and Chair Person



**Mohamed Imran Mohamed Junoob**

# JAFFNA MUSLIM ASSOCIATION - UK

## Independent Examiners' Report on the Accounts

### Independent Examiner's Report

Report to the trustees/  
Members of 

JAFFNA MUSLIM ASSOCIATION - UK
--------------------------------

On accounts for the 

31/03/2021	Charity no	1143032
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Year ended

#### Respective Responsibilities of Trustees and examiner:

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts presents a 'true and fair' view and the report is limited to those matters set out in the statement below.


# JAFFNA MUSLIM ASSOCIATION - UK

## Independent examiner's statement

In connection with my examination, no matter has come to my attention ;

1. which gives me reasonable cause to believe that in, any material respect, the requirements :
  - proper accounting records are kept (in accordance with section 130 of the Charities Act); and
  - to prepare accounts which are accord with the accounting records and comply with accounting requirements of the 2011 Act: have not been met or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

Signed:



Date: 29 January 2022

Name: Shameel Aliyar ACMA CGMA

## Relevant professional

Qualification (s) or body (if any)

***The Chartered Institute of Management Accountants UK (ACMA CGMA)***

Address:

SA Tax Accountants Ltd  
Chartered Management Accountants  
52 The Boundary  
Oldbrook  
Milton Keynes  
MK6 2HT

**Jaffna Muslim Association- UK****Statement of Financial Activities****Year Ended 31 March 2021**

		Amounts in GBP (£) 000's		
		<b>31-Mar-21</b>		
Notes	Unrestricted Funds	Restricted Funds	Total	Funds
<b>Income and Endowments</b>				
Donations and Legacies	28,576	7,270		<b>35,846</b>
				<b>0</b>
<b>Total Income</b>	<b>28,576</b>	<b>7,270</b>		<b>35,846</b>
<b>Expenditure</b>				
Expenditure on raising funds:				
Cost of raising donations and legacies	400	0		<b>400</b>
Expenditure on charitable activities	23,395	76		<b>23,471</b>
<b>Total Expenditure</b>	<b>23,795</b>	<b>76</b>		<b>23,871</b>
<b>Governance Cost</b>	500	0		500
<b>Net Income and Net Movement in Funds</b>	<b>4,281</b>	<b>7,194</b>		<b>11,475</b>
<b>Reconciliation of Funds</b>				
Total funds brought forward	3,041	13,477		16,519
<b>Total Funds carried forward</b>	<b>7,323</b>	<b>20,671</b>		<b>27,994</b>

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

All income and expenditure derive from continuing activities.

**Jaffna Muslim Association- UK**  
**Statement of Financial Position**  
**Year Ended 31 March 2021**

		Amounts in GBP (£) 000's
	Note	31-Mar-2021
<b>Current Assets</b>		
Cash at bank and in hand	10	28,494
<b>Creditors: falling due within one year</b>	11	500
<b>Net Current Assets</b>		27,994
<b>Total Assets less Current Liabilities</b>		27,994
<b>Funds of the Charity</b>		
Restricted funds		20,671
Unrestricted funds		7,323
<b>Total Charity funds</b>	12	27,994

These financial statements were approved by the trustees and authorised for issue on 29 January 2022 and signed on their behalf by:

*m.m. Gias.*

.....  
Mr. Muthu Mohamed Gias  
Member

**Jaffna Muslim Association- UK**

**Notes to the Financial Statements  
Year Ended 31 March 2021**

**1 General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 80, Park Crescent. Harrow. UK. HA3 6ET

**2 Statement of Compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. This is a Public Benefit Entity as defined by FRS 102

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

**3 Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties about the charity's ability to continue.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- o income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- o legacy income is recognised when receipt is probable and entitlement is established.
- o income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- o income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Jaffna Muslim Association- UK**

**Notes to the Financial Statements (continued)**  
**Year Ended 31 March 2021**

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- o expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- o expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity
- o other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Costs are fully analysed within the SOFA, and split between support costs and governance costs. All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Taxation**

The Charity is exempted from taxation on income and capital gains.

Jaffna Muslim Association- UK

Notes to the Financial Statements (continued)  
Year Ended 31 March 2021

4	Donation and Legacies	Amounts in GBP (£) 000's
		31-Mar-2021
	<b>Donation and Legacies - Unrestricted funds</b>	
	Donations and collections	21,736
	Subscriptions from Members & Non Members	7,270
		0
	<b>Total Donation and Legacies - Unrestricted funds</b>	<b>29,006</b>
	<b>Donation and Legacies - Restricted funds</b>	
	Donations - Funeral - Restricted	6,840
	<b>Total Donation and Legacies - Restricted funds</b>	<b>6,840</b>
	<b>Total Donation and Legacies</b>	<b>35,846</b>
5	Cost of Raising Donations and Legacies	31-Mar-2021
	<b>Cost of Raising Donations and Legacies - Unrestricted funds</b>	
	Fund Raising Volunteer's Expenses	0
	Fund Raising Expenses	400
	<b>Total Cost of Raising Donations and Legacies - Unrestricted funds</b>	<b>400</b>
	<b>Cost of Raising Donations and Legacies - Restricted funds</b>	
	Donations - other cost	0
	<b>Total Cost of Raising Donations and Legacies - Restricted funds</b>	<b>0</b>
	<b>Total Cost of Raising Donations and Legacies</b>	<b>400</b>
6	Expenditure on Charitable Activities by Fund Type	31-Mar-2021
	<b>Expenditure on Charitable Activities by Fund Type - Unrestricted funds</b>	
	Expenditure - Unrestricted Funds	23,395
	<b>Total Expenditure on Charitable Activities by Fund Type - Unrestricted funds</b>	<b>23,395</b>
	<b>Expenditure on Charitable Activities by Fund Type - Restricted funds</b>	
	Expenditure - Restricted Funds	76
	<b>Total Expenditure on Charitable Activities by Fund Type - Restricted funds</b>	<b>76</b>
	<b>Total Expenditure on Charitable Activities by Fund Type</b>	<b>23,471</b>
7	Governance Cost	31-Mar-2021
	<b>Governance Cost - Unrestricted funds</b>	
	Expenditure - Unrestricted Funds	500
	<b>Total Governance Cost - Unrestricted funds</b>	<b>500</b>
	<b>Total Governance Cost - Restricted funds</b>	<b>0</b>
	<b>Total Governance Cost</b>	<b>500</b>

Jaffna Muslim Association- UK

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

<b>8</b>	<b>Net Income</b>	Amounts in GBP (£) 000's <b>31-Mar-2021</b>
	<b>Total Net Income</b>	<b>11,475</b>
<b>9</b>	<b>Trustee Remuneration and Expenses</b>	
	During the year under review, the Charity remained under the control of Trustees and Management Committee members as listed on page 4. None of the trustee or management committee member were remunerated or paid any expenses.	
<b>10</b>	<b>Cash &amp; Cash Equivalents</b>	<b>31-Mar-2021</b>
	<b>Cash and cash equivalents comprise of the following:</b>	
	Cash in hand	0
	Cash at Bank	28,494
	Bank overdrafts	0
	<b>Total Cash &amp; Cash Equivalents at the end of the period</b>	<b>28,494</b>
<b>11</b>	<b>Creditors: amounts falling due with in one year</b>	<b>31-Mar-2021</b>
	<b>Ceditors falling due with in a year comprise of the following:</b>	
	Bank loans, loans and overdrafts	0
	Short-term Loan from Community	0
	Other creditors	500
	<b>Total Creditors: amounts falling due with in one year at the end of the period</b>	<b>500</b>
<b>12</b>	<b>Analysis of Charitable Funds</b>	<b>31-Mar-2021</b>
	<b>General Charitable funds - Unrestricted</b>	
	At the start of the period	3,041
	Income during the period	28,576
	Expenditure during the period	-24,295
	Others	0
	<b>Total General Charitable funds - Unrestricted at the end of the period</b>	<b>7,323</b>
	<b>Restricted Funds</b>	
	At the start of the period	13,477
	Income during the period	7,270
	Expenditure during the period	-76
	Gains & (losses)	0
	<b>Total Restricted Funds at the end of the period</b>	<b>20,671</b>
	<b>Total Funds at the end of the period</b>	<b>27,994</b>
<b>13</b>	<b>Related parties</b>	
	During the year the Charity was under the control of Trustees and Management Committee members as listed on page 4. None of the trustee or management committee member were remunerated or paid any expenses.	

**Jaffna Muslim Association- UK**  
**Management Information**  
**Year Ended 31 March 2021**

**The following page do not form part of the financial statements**

**Jaffna Muslim Association- UK**

**Management Information  
Year Ended 31 March 2021**

**Income and Endowments**

Amounts in GBP (£) 000's

**31-Mar-2021**

**Donation and Legacies**

Donations & collections  
Subscriptions - Members & Non Members  
Donations - Funeral - Restricted

21,736  
7,270  
6,840

**Total Donation and Legacies**

**35,846**

**Total Income**

**35,846**

**31-Mar-2021**

**Expenditure**

**Costs of raising donations and legacies**

Fund Raising Volunteer's Expenses  
Fund Raising Expenses  
Fund Raising Expenses - Restricted funds

0  
400  
0  
**400**

**Expenditure on charitable activities**

Projects- Sri Lanka  
Other Charitable Activities  
Hajj Eid Qurbani  
Ramadan Fitrah  
Tube Well

10,706  
5,184  
3,500  
2,505  
1,500

**23,395**

Expenses - Restricted funds

**76**

**23,471**

**Governance Cost**

Professional & Examination Fees  
Others

500  
0  
**500**

**Total expenditure**

**24,371**

**Net income**

**11,475**

**Cash & Cash Equivalents**

**31-Mar-2021**

Cash and cash equivalents comprise of the following:

Cash in hand

**0**

**Cash at Bank**

JMA Funeral Account  
JMA Account

20,241  
8,253

**28,494**

**Bank overdrafts**

**0**

**Total Cash & Cash Equivalents at the end of the period**

**28,494**