

**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 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 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).

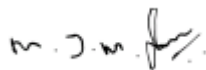
The law applicable to charities in England and Wales requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period. In preparing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

<b>JAFFNA MUSLIM ASSOCIATION - UK</b>
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**On accounts for the**  
**Year ended**

<b>31/03/2021</b>	<b>Charity no</b>	<b>1143032</b>
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#### **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>			
	<b>Notes</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>	<b>Funds</b>
<b>Income and Endowments</b>					
Donations and Legacies	<b>4</b>	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	<b>5</b>	400	0	<b>400</b>	
Expenditure on charitable activities	<b>6</b>	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>	<b>7</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	<b>12</b>	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	<b>Donation and Legacies</b>	Amounts in GBP (£) 000's
		<b>31-Mar-2021</b>
	<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	<b>Cost of Raising Donations and Legacies</b>	
		<b>31-Mar-2021</b>
	<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	<b>Expenditure on Charitable Activities by Fund Type</b>	
		<b>31-Mar-2021</b>
	<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	<b>Governance Cost</b>	
		<b>31-Mar-2021</b>
	<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

8	Net Income	Amounts in GBP (£) 000's
		31-Mar-2021
	Total Net Income	11,475
9	Trustee Remuneration and Expenses	
	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.	
10	Cash & Cash Equivalents	31-Mar-2021
	Cash and cash equivalents comprise of the following:	
	Cash in hand	0
	Cash at Bank	28,494
	Bank overdrafts	0
	Total Cash & Cash Equivalents at the end of the period	28,494
11	Creditors: amounts falling due with in one year	31-Mar-2021
	Ceditors falling due with in a year comprise of the following:	
	Bank loans, loans and overdrafts	0
	Short-term Loan from Community	0
	Other creditors	500
	Total Creditors: amounts falling due with in one year at the end of the period	500
12	Analysis of Charitable Funds	31-Mar-2021
	General Charitable funds - Unrestricted	
	At the start of the period	3,041
	Income during the period	28,576
	Expenditure during the period	-24,295
	Others	0
	Total General Charitable funds - Unrestricted at the end of the period	7,323
	Restricted Funds	
	At the start of the period	13,477
	Income during the period	7,270
	Expenditure during the period	-76
	Gains & (losses)	0
	Total Restricted Funds at the end of the period	20,671
	Total Funds at the end of the period	27,994
13	Related parties	
	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 stataments**

**Jaffna Muslim Association- UK**

**Management Information  
Year Ended 31 March 2021**

**Income and Endowments**

Amounts in GBP (£) 000's

**Donation and Legacies**

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

**31-Mar-2021**

21,736  
7,270  
6,840

**Total Donation and Legacies**

**35,846**

**Total Income**

**35,846**

**Expenditure**

**Costs of raising donations and legacies**

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

**31-Mar-2021**

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**