

Shajalal Mosque & Islamic Cultural Centre

Report and Accounts

31 March 2023

**Registered number
1145075**

Omega Accountants Ltd
Certified & International Accountants
223 Wickham Road, Croydon, CR0 8TG
Tel: 020 8604 8860 Fax: 020 8604 8862
info@omegaaccountants.co.uk

Shajalal Mosque & Islamic Cultural Centre
Report and accounts
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Shajalal Mosque & Islamic Cultural Centre
Organisational Information

Officers

Muhammad Amtor Ali - President
Giash Uddin - Secretary
Eawor Ali - Treasurer

Licensed Independent Examiner

S F Reza, FAAT, FAIA, FATT, ICPA

Assurance, Review & Risk Management

Hamza Saeed Bajwa FCCA
ACCA Registration number: 1373299

Omega Accountants Ltd
223 Wickham Road
Croydon, CR0 8TG
Tel 020 8604 8860 (2 lines)
Fax 020 8604 8862
info@omegaaccountants.co.uk

Bankers

Lloyds TSB
George Street
Croydon

Registered office

170 Handcroft Road
Croydon
CR0 3LL

Charity number

1145075

Shajalal Mosque & Islamic Cultural Centre Executive Committee's Report

The director presents his report and accounts for the year ended 31 March 2023.

Principal activities

The organisation's principal activity during the year continued to be that of a mosque and Islamic cultural centre as described below

Introduction

The ECM present their annual report and accounts for the year ended 31 March 2023.

The ECM is satisfied with the performance of the charity during the year and the position at the balance sheet date and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations provided continued support from the users and members are available.

Name, registered office and constitution of the charity

Name of the organisation: Shajalal Mosque and Islamic Cultural Centre

Legal Status: Unincorporated body with charitable objectives

Address details: 170 Hancroft Road, Croydon, CR0 3LL

Governing body: Executive Committee, under the Trustees

Day to day management: Delegated to President, Secretary and Treasurer.

Date setup: 2002

Charitable Status: UK Registered Local Charity

Fully paidup trustees at the signing of the balance sheet.

1. Muhammad Amtor Ali
2. Giash Uddin
3. Eawor Ali
4. Humayun Kabir
5. Moinul Islam
6. Aklis Miah
7. Abdul Matin
8. Abdun Noor
9. Syed Farhad Reza

A summary of the objects of the charity as set out in its governing document.

1. To advance Islamic religion and education in accordance with the tenants of Islam.
2. Da'wah activities in furtherance of the above.
3. Ta'alim - teaching of the Noble Qur'an and Sunnah, Islamic laws, its requirement and prohibitions and educate people in the Islamic way of life, society, family, its doctrine and practices with emphasis on peace, community cohesion and tolerance. Educate people in tolerance and interaction with other faiths and beliefs.

Executive Committee Members are:

1. Muhammad Amtor Ali
2. Giash Uddin
3. Eawor Ali (Runu)
4. Humayun Kabir
5. Moinul Islam
6. Syed Farhad Reza
7. Abdul Munaim

Shajalal Mosque & Islamic Cultural Centre Executive Committee's Report

The director presents his report and accounts for the year ended 31 March 2023.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the ECM in furtherance of the objects of the charity. Such funds may be held in order to finance working capital.

Restricted funds have been provided to the charity for a particular purpose, and it is the policy of the ECM to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

Capital grants

The ECM consider that in order to comply with the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (SORP 2005 & SORP 2007), gifts of tangible fixed assets or grants of a capital nature given for specific purposes and fully utilised in the furtherance of the objects of the charity should be credited to the relevant fixed asset fund after the sums have been properly expended on the restricted purpose. The related asset is shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

Reserve Policy

The Members of the Committee (ECM) have established a policy of reserve, whereby the unrestricted funds held by the charity should be equivalent to six months operating cost at 2022/23 levels, which should equate to at least £45,000 in general funds. At this level, the ECM feels that they should be able to continue the current activities of the charity in the event of a significant decrease in funding. It would also be necessary to consider how decrease in such funding would be replaced or activities changed.

Although at present, the unrestricted reserves reach this target, but the trustees are considering ways in which additional unrestricted funds may be raised.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

The principal funding sources are general donations received from the users of the charity and a small amount received from Gift Aid. The funding supports the employment of members of staff who carry out the work of co-ordinating the engagement of charity's policy and decision making, building the capacity of Shahjalal Mosque and Cultural Centre with voluntary and community sector organisations and promoting community cohesion and equality and countering extremism.

Independent Examiners' report on the accounts of Shajalal Mosque & Islamic Cultural Centre

To the Executive Committee of Shajalal Mosque & Islamic Cultural Centre

We have carried out independent examination of the accounts of Shajalal Mosque and Islamic Cultural Centre, Croydon for the year ended 31 March 2022 Which comprise the Profit and Loss Account, the Balance Sheet, the Statement of Total Recognised Gains and Losses and the related notes and Statement of Financial Activities. These have been reviewed by third party qualified accountants to mitigate any conflict of interest.

These financial statements have been prepared in accordance with the Charities Act 2006 and with the Financial Reporting Standard for Smaller Entities, effective January 2005, and in accordance the requirements of the Statement of Recommended Practice for Accounting and Reporting (2005 and 2007) issued by the Charity Commissioners for England & Wales, adapted to meet the needs of unincorporated organisations, under the historical cost convention and in accordance with the accounting policies set out in the notes to the financial statements.

Scope

This report is made solely to the organisation's members, as a body, in accordance with Section 235 of the Companies Act 2006. Our work has been undertaken so that we might state to the company's members those matters we are required to state to them in an examination report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our work, for this report, or for the opinions we have formed.

The terms of our engagement exclude any requirement to carry out a comprehensive assessment of the risks of material misstatement, a consideration of fraud, laws, regulations and internal controls, and we have not done so. We are not required to, and we do not, express an audit opinion on these accounts.

Respective responsibilities of ECM and the independent examiners

The charity's ECMs is responsible for the preparation of the accounts. The charity's ECM consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to our attention.

Basis of independent examiners' report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the ECM and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as ECM concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, we do not express an audit opinion on the view given by the accounts.

Conclusion - Independent Examiner's statement

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2006 Act

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



S F Reza, FAAT, FAIA, FATT, ICPA

Assurance, review and risk management

Hamza Saeed Bajwa FCCA

Omega Accountants Ltd

Certified & International Accountants

223 Wickham Road

Croydon

**Shajalal Mosque & Islamic Cultural Centre
Statement of Financial Activities
for the year ended 31 March 2023**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2023	2023	2023	2022
Other Incoming Resources				
Donations - Members and other donations	6,059	-	6,059	4,186
Donations - Ramadan & Eid	5,711	-	5,711	1,045
Donations - Friday	35,212	-	35,212	25,669
Donations - (Zakat and other such donations)	1,590	-	1,590	505
Hifz and madrassa	41,457	-	41,457	37,100
Gift Aid	15,935	-	15,935	15,979
Incoming resources from charitable activities	105,964	-	105,964	84,484
HMRC grants (2022) / Flood Appeals (2023)	3,078		3,078	16,177
Resources expended				
Costs of generating funds				
Communication & marketing	3,979		3,979	1,380
Staffing & associated costs	78,340		78,340	63,921
Costs of charitable activities	82,319	-	82,319	65,301
Governance costs				
Other resources expended				
Administration	19,458		19,458	12,659
Professional fees	1,500		1,500	3,844
Total resources expended	103,277	-	103,277	81,804
Net incoming resources before transfers between funds	5,765	-	5,765	18,857
Gross transfers between funds	-	-	-	-
Net incoming resources before Other recognised gains and losses	5,765	-	5,765	18,857
Net movement in funds	5,765	-	5,765	18,857
Reconciliation of funds	-	-	-	-
Total funds brought forward	421,674	-	421,674	402,817
Prior year adjustment	(9,430)		(9,430)	-
Total Funds carried forward	418,009	-	418,009	421,674

All activities derive from continuing operations

**Shajalal Mosque & Islamic Cultural Centre
Income and Expenses Account
for the year ended 31 March 2023**

	Notes	2023 £	2022 £
Income receivable		109,042	100,661
Administrative expenses		(103,277)	(81,804)
Operating surplus		<u>5,765</u>	<u>18,857</u>
Total surplus for the year		<u>5,765</u>	<u>18,857</u>
Total surplus for the financial year		<u>5,765</u>	<u>18,857</u>

Shajalal Mosque & Islamic Cultural Centre
Balance Sheet
as at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	2	358,025	353,380
Current assets			
Debtors	3	15,935	25,110
Cash at bank and in hand		53,999	56,082
		<u>69,934</u>	<u>81,192</u>
Creditors: amounts falling due within one year	4	(9,950)	(12,898)
Net current assets		<u>59,984</u>	<u>68,294</u>
Net assets		<u>418,009</u>	<u>421,674</u>
Capital and reserves			
Unrestricted revenue accumulated funds	5	418,009	421,674
Net Charity funds		<u>418,009</u>	<u>421,674</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Muhammad Amtor Ali
 Trustee -President



Giash Uddin
 Trustee - Secretary



Eawor Ali
 Trustee - Tresurer

Approved by the board on 18 July 2023

Shajalal Mosque & Islamic Cultural Centre
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 0% straight line

2 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 April 2022	345,453	7,927	353,380
Additions	1,000	3,645	4,645
At 31 March 2023	<u>346,453</u>	<u>11,572</u>	<u>358,025</u>
Depreciation			
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 March 2023	<u>346,453</u>	<u>11,572</u>	<u>358,025</u>
At 31 March 2022	<u>345,453</u>	<u>7,927</u>	<u>353,380</u>

3 Debtors

	2023 £	2022 £
Other debtors	<u>15,935</u>	<u>25,110</u>

4 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,950	1,500
Other taxes and social security costs	-	11,398
Other creditors (E ON)	<u>8,000</u>	<u>-</u>
	<u>9,950</u>	<u>12,898</u>

Shajalal Mosque & Islamic Cultural Centre
Notes to the Accounts
for the year ended 31 March 2023

5 Income and Expenses Account	2023 £	2022 £
At 1 April 2022	412,244	402,817
Surplus for the year	5,765	18,857
At 31 March 2023	<u>418,009</u>	<u>421,674</u>
6 Wages prior period error correction	<u>9,430</u>	<u>-</u>

Shajalal Mosque & Islamic Cultural Centre
Detailed profit and loss account
for the year ended 31 March 2023

	2023	2022
	£	£
Income receivable		
Donations - Members and other donations	6,059	4,186
Donations - Ramadan & Eid	5,711	1,045
Donations - Friday	35,212	25,669
Donations - (Zakat and other such donations)	1,590	505
Hifz and madrassa	41,457	37,100
Gift Aid	15,935	15,979
HMRC grants (2022) / Flood Appeals (2023)	3,078	16,177
	<u>109,042</u>	<u>100,661</u>
Administrative expenses		
Employee costs:		
Wages and salaries	69,460	59,581
Temporary staff	8,880	4,340
	<u>78,340</u>	<u>63,921</u>
Premises costs:		
Service charges	3,141	7,536
Light and heat	3,379	2,330
Cleaning	345	636
	<u>6,865</u>	<u>10,502</u>
General administrative expenses:		
Telephone and fax	666	348
Stationery and printing	495	478
Flood Relief	3,078	-
Bank charges	310	258
Insurance	826	732
Lambeth Academy	948	-
ONIA	1,000	-
Isleworth Deen Centre	1,501	-
Repairs and maintenance	3,229	341
Dayamir Madrassa	540	-
Iftaar / Ramadan	2,389	875
Zakah paid out	1,590	505
	<u>16,572</u>	<u>3,537</u>
Legal and professional costs:		
Audit / reporting accountant's fees	1,500	1,500
Furlough fees and other professional fees	-	2,344
	<u>1,500</u>	<u>3,844</u>
	<u>103,277</u>	<u>81,804</u>