

**Shajalal Mosque & Islamic Cultural Centre**

**Report and Accounts**

**31 March 2024**

**Registered number  
1145075**

**Omega Accountants Ltd**  
Certified & International Accountants  
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**Shajalal Mosque & Islamic Cultural Centre**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Organisational information	1
Executive committee's report	2-3
Independent Examiners' report	4-5
Statement of Financial activities (SOFA) & comparatives	6
Income and expenditure statement	7
Balance sheet	8
Notes to the accounts	9-10
Detail Income & Expenditure	11

**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  
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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**

### **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 2024.

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.

## **Shahjalal Mosque & Islamic Cultural Centre Executive Committee's Report**

### **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

### ***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 2023/24 levels, which should equate to at least £65,000 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 2024 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

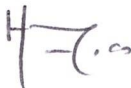
(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**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

CR0 8TG

24 January 2025

**Shajalal Mosque & Islamic Cultural Centre**  
**Statement of Financial Activities**  
**for the year ended 31 March 2024**

	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2024	2024	2024	2023
<b>Other Incoming Resources</b>				
Donations - Members and other donations	2,820	-	2,820	6,059
Donations - Ramadan & Eid	6,791	-	6,791	5,711
Donations - Friday	39,715	-	39,715	35,212
Donations - (Zakat and other such donations)	9,335	-	9,335	1,590
Hifz and madrassa	47,206	-	47,206	41,457
Gift Aid	16,093	-	16,093	15,935
<b>Incoming resources from charitable activities</b>	121,960	-	121,960	105,964
Flood Appeals (2023)	-	-	-	3,078
<b>Resources expended</b>				
<b>Costs of generating funds</b>				
Communication & marketing	13,178		13,178	3,979
Staffing & associated costs	81,936		81,936	78,340
<b>Costs of charitable activities</b>	95,114	-	95,114	82,319
<b>Governance costs</b>				
<b>Other resources expended</b>				
Administration	16,672		16,672	19,458
Professional fees	2,850		2,850	1,500
<b>Total resources expended</b>	114,636	-	114,636	103,277
<b>Net incoming resources before transfers between funds</b>	7,324	-	7,324	5,765
<b>Gross transfers between funds</b>	-	-	-	-
<b>Net incoming resources before Other recognised gains and losses</b>	7,324	-	7,324	5,765
<b>Net movement in funds</b>	7,324	-	7,324	5,765
<b>Reconciliation of funds</b>	-	-	-	-
<b>Total funds brought forward</b>	418,009	-	418,009	421,674
Prior year adjustment	-		-	(9,430)
<b>Total Funds carried forward</b>	425,333	-	425,333	418,009

All activities derive from continuing operations



**Shajalal Mosque & Islamic Cultural Centre**  
**Income and Expenses Account**  
**for the year ended 31 March 2024**

	Notes	2024 £	2023 £
Income receivable		121,960	109,042
Administrative expenses		(114,636)	(103,277)
Operating surplus		<u>7,324</u>	<u>5,765</u>
Total surplus for the year		<u>7,324</u>	<u>5,765</u>
Total surplus for the financial year		<u>7,324</u>	<u>5,765</u>

**Shajalal Mosque & Islamic Cultural Centre**  
**Balance Sheet**  
**as at 31 March 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	2	358,025	358,025
<b>Current assets</b>			
Debtors	3	6,500	15,935
Cash at bank and in hand		70,759	53,999
		<u>77,259</u>	<u>69,934</u>
<b>Creditors: amounts falling due within one year</b>	4	(9,951)	(9,950)
<b>Net current assets</b>		<u>67,308</u>	<u>59,984</u>
<b>Net assets</b>		<u>425,333</u>	<u>418,009</u>
<b>Capital and reserves</b>			
Unrestricted revenue accumulated funds	5	425,333	418,009
<b>Net Charity funds</b>		<u>425,333</u>	<u>418,009</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 24 January 2025

**Shajalal Mosque & Islamic Cultural Centre**  
**Detailed profit and loss account**  
**for the year ended 31 March 2024**

	2024 £	2023 £
<b>Income receivable</b>		
Donations - Members and other donations	2,820	6,059
Donations - Ramadan & Eid	6,791	5,711
Donations - Friday	39,715	35,212
Donations - (Zakat and other such donations)	9,335	1,590
Hifz and madrassa	47,206	41,457
Gift Aid	16,093	15,935
Flood Appeals (2023)	-	3,078
	<u>121,960</u>	<u>109,042</u>
<b>Administrative expenses</b>		
Employee costs:		
Wages and salaries	69,811	69,460
Temporary staff (teachers)	12,125	8,880
	<u>81,936</u>	<u>78,340</u>
Premises costs:		
Service charges (water charges)	5,818	3,141
Light and heat	1,109	3,379
Cleaning	1,040	345
	<u>7,967</u>	<u>6,865</u>
General administrative expenses:		
Telephone and fax	731	666
Stationery and printing	869	495
Flood Relief	-	3,078
Bank charges	310	310
Insurance	849	826
Lambeth Academy	-	948
ONIA / Other fund raisings	1,800	1,000
Isleworth Deen Centre	-	1,501
Repairs and maintenance	3,346	3,229
Dayamir Madrassa / Masjid Aysha	800	540
Iftaar / Ramadan	5,043	2,389
Zakah and Gaza Appeal paid out	8,135	1,590
	<u>21,883</u>	<u>16,572</u>
Legal and professional costs:		
Audit / reporting accountant's fees	1,500	1,500
Consultancy fees - Gift Aid	1,350	-
	<u>2,850</u>	<u>1,500</u>
	<u>114,636</u>	<u>103,277</u>

**Shajalal Mosque & Islamic Cultural Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**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**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2023	346,453	11,572	358,025
At 31 March 2024	<u>346,453</u>	<u>11,572</u>	<u>358,025</u>
<b>Depreciation</b>			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net book value</b>			
At 31 March 2024	<u>346,453</u>	<u>11,572</u>	<u>358,025</u>
At 31 March 2023	<u>346,453</u>	<u>11,572</u>	<u>358,025</u>

**3 Debtors**

	<b>2024 £</b>	<b>2023 £</b>
Other debtors	<u>6,500</u>	<u>15,935</u>

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

	<b>2024 £</b>	<b>2023 £</b>
Trade creditors	1,951	1,950
Other creditors (E ON)	<u>8,000</u>	<u>8,000</u>
	<u>9,951</u>	<u>9,950</u>

**Shajalal Mosque & Islamic Cultural Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2024**

**5 Income and Expenses Account**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
At 1 April 2023	418,009	412,244
Prior year adjustments	-	
At 1 April 2023	<u>418,009</u>	
Surplus for the year	7,324	5,765
At 31 March 2024	<u>425,333</u>	<u>418,009</u>