

**SLOUGH UMMAH TRUST  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2023**

**SLOUGH UMMAH TRUST  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
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**SLOUGH UMMAH TRUST  
CHARITY INFORMATION  
FOR THE YEAR ENDED 31 MAY 2023**

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<b>Trustees</b>	Fida Ur Rehman Bashir Ahmed Sheraz Bahader
<b>Charity Number</b>	1173257 (England and Wales)
<b>Registered Office</b>	30 Furnival Avenue Slough SL2 1DW
<b>Accountants</b>	Tax Simplified Ltd Kemp House 160 City Road London EC1V 2NX

**SLOUGH UMMAH TRUST**  
**(CHARITY NO: 1173257 ENGLAND AND WALES)**  
**TRUSTEES' REPORT**

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The trustees present their report and accounts for the year ended 31 May 2023.

### **Trustees**

Fida Ur Rehman held office during the whole of the period. Bashir Ahmed and Sheraz Bahader were appointed on 18 January 2024.

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

#### **Document**

The charity is constituted as a charitable incorporated organization with charity commission under charity number 1193341 and is governed by its constitution.

#### **Organisational Structure**

The trustees are fully responsible for the management of the assets of the trust and give their time free of charge and receive no remuneration or other financial benefits. The trustees have regular meetings, and all the trustees are responsible for all decisions taken in relation to the running of the charity.

#### **Recruitment and Appointment of Trustees**

These procedures are followed according to the trust deed. Also, by agreed procedures with views and reflection of the community to have a better relationship with the Members and the local community.

#### **Risk Management**

The trustees have assessed the risks the charity faces and have identified the major risk areas and have drawn contingency plans to deal with those risks. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, policies are in place, insurance cover is up to date and finances are being arranged to purchase a suitable place of worship.

#### **Objectives and activities**

We have referred to the guidance contained in the Charity Commission's general guidance when reviewing our aims and objectives and in planning our future activities. The objectives of the charity are set out in the charity's trust deed and are summarised as follows:

1. To advance the religion of Islam by means of, but not exclusively, the provision of facilities of worship and Islamic education.
2. To relieve financial hardship, distress and suffering among poor people
3. To advance education for the benefit of the general public by means of, but not exclusively, the provision or the assistance in the provision of a supplementary school.
4. To advance in life and relieve needs of young people through: a) the provision of recreational and leisure time activities provided in the interest of social welfare; b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

#### **Achievements and performance**

During the period charity was looking for a suitable place of worship and it managed to raise a reasonable amount as donations which will be used for the purchase of a building.

#### **Financial review**

##### **Reserves Policy**

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet the operating costs of the charity.

##### **Principal Funding Sources**

The charity's main source of income is donations gathered at Friday prayers or paid via standing orders directly into charity's bank

account. The charity also receives interest free loans from individuals, called Qarz-e-Hasana, which are repayable on demand, to fund their capital projects.

### **Plans for future periods**

The trustees are looking to find a suitable place of worship in the Slough area and have enquired into a few properties. At the date of signing these accounts a place had been found and refurbishment works were underway to make it appropriate for community usage.

### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

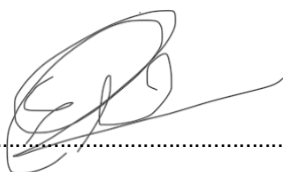
Charity law requires the trustees to prepare accounts for each financial year. Under that law, the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts 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 that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. 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.

Sheraz Bahader

Signed on behalf of the board of trustees



Fida Ur Rehman  
Trustee

Sheraz Behadar  
Trustee

Approved by the board on: 7 May 2024

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF TRUSTEES ON THE  
PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF  
SLOUGH UMMAH TRUST  
FOR THE YEAR ENDED 31 MAY 2023**

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In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the accounts of Slough Ummah Trust for the year ended 31 May 2023 as set out on pages 7 - 11 from the Charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf).

Tax Simplified Ltd  
Chartered Certified Accountants

Kemp House  
160 City Road  
London  
EC1V 2NX

7 May 2024

**SLOUGH UMMAH TRUST**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 MAY 2023**

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	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	6,691	-
Administrative expenses	(1,681)	-
<b>Operating surplus</b>	<u>5,010</u>	<u>-</u>
 <b>Surplus on ordinary activities</b>	 <u>5,010</u>	 <u>-</u>
Surplus on ordinary activities	-	-
<b>Surplus for the year</b>	<u><u>5,010</u></u>	<u><u>-</u></u>

**SLOUGH UMMAH TRUST**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MAY 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		5,010	-
<b>Net current assets</b>		<u>5,010</u>	<u>-</u>
<b>Net assets</b>		<u>5,010</u>	<u>-</u>
<b>Capital and reserves</b>			
Unrestricted funds		<u>5,010</u>	<u>-</u>
<b>Total charity funds</b>		<u><u>5,010</u></u>	<u><u>-</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 May 2024 and were signed on its behalf by



Fida Ur Rehman  
Trustee

..Sheraz.Bahadar.....

Sheraz Behadar  
Trustee

Charity Registration No. 1173257



**SLOUGH UMMAH TRUST  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2023**

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**1 Statutory information**

Slough Ummah Trust is a Charitable Incorporated Organisation, registered in England and Wales, registration number 1173257. The registered office is 30 Furnival Avenue, Slough, SL2 1DW.

**2 Compliance with accounting standards**

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

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

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

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

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

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Going concern***

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

# **SLOUGH UMMAH TRUST**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31 MAY 2023**

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#### **Charitable funds**

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

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

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

#### **Income**

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

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

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

#### **Expenditure**

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

#### **Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its audit fees and costs linked to the strategic management of the charity including trustee expenses.

#### **Cash and cash equivalents**

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

#### **Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

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

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement

**SLOUGH UMMAH TRUST  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MAY 2023**

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constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **4 Transactions with related parties**

None of the Trustees (or any persons connected with them) received any remuneration or payment of expenses during the period.

#### **5 Average number of employees**

During the year the average number of employees was 0 (2022: 0).

**SLOUGH UMMAH TRUST DETAILED INCOME  
AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MAY 2023**

This schedule does not form part of the statutory accounts.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Donations	6,691	-
<b>Administrative expenses</b>		
Repairs and maintenance	1,681	-
<b>Operating surplus</b>	5,010	-
<b>Surplus on ordinary activities</b>	5,010	-