

# **The Suffa Educational Foundation**

**Report and Accounts**  
**Period ended 31<sup>st</sup> March 2021**

**Charity number: 1186530**

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## Reference and Administrative details

<b>Charity name</b>	The Suffa Educational Foundation
<b>Registered charity number</b>	1186530
<b>Principal office address</b>	Shaftesbury Centre, Unit 8 85 Barlby Road London W10 6BN
<b>Chairperson</b>	A Nazri
<b>Trustees</b>	A Nazri (Appointed on 30 June 2020) A Lane (Appointed on 8 March 2019) S Noor (Appointed on 30 June 2020)
<b>Bankers</b>	HSBC Bank 240 Lavender Hill Clapham Junction SW11 1LH
<b>Independent Examiner</b>	Haroon Patel, ACCA Strone Accountants Unit 10, 45 Gillender Street Poplar E14 6RN

## Trustees' Report

The trustees have pleasure in presenting their report and the financial statements for the charity for the period ended 31<sup>st</sup> March 2021.

The trustees have adopted the provisions of 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 2015).

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The Trustees present their report and the financial statements for the period ended 31<sup>st</sup> March 2021. The Trustees who served during the period and up to the date of this report are set out on page 3.

## Structure, Governance and Management

The Charity is constituted as a Charitable Incorporated Organisation (CIO) Foundation, as a body corporate under Part 11 of the Charities Act 2011 on 19 November 2019. The CIO registered with the Charity Commission on 22 November 2019.

## Objectives and Activities

The charity was formed to further advance the religion of Islam for the public benefit in London and the surrounding areas through the holding of prayer meetings, lectures, public celebration of religious festivals and distribution of literature on Islam to enlighten others about the religion. To also benefit the residents of London and the surrounding areas without distinction of sex, sexual orientation, race, political or religious opinions by associating together in common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the communities.

## Achievements and Performance

In the first period as a registered charity, The Suffa Educational Foundation provided Islamic education to the community in London and the rest of the UK through various classes and workshops, and found great participation from its community in London and throughout the UK. People from all walks of life came to the charity to enquire about Islam, to ask for support & counselling for personal matters as well as during their difficult times, to access its matrimonial services, and to gain knowledge by attending various classes on the different aspects of Islam, from theology, jurisprudence to spirituality. The first period of the charity also saw an increase in participation to the weekly KAFA program, which focuses on teaching Qur'an and Islam to children and teenagers within the community. Moreover, there was significant participation for the charity's courses on Marriage, Moonsighting, Ramadan and the Body, as well as Death and Bereavement. Ramadan prayers at its centre in west London provided a unique opportunity for the entire community to come together to learn about and celebrate an important Islamic occasion and the two annual Eid gatherings saw upwards of 200 members of the community congregate at any one time.

The global pandemic has completely transformed the way in which the world operates. Consequently, the institution has had to adapt to these new demands, so that it may continue to serve the community and still grow as an organisation. Primarily, this has meant a complete migration of all of its courses, services and offerings onto the digital platform. The participation in viewership for its online classes and programs has been remarkable during the pandemic, allowing the charity to reach and interact with new faces and families across Europe, the Middle East and Asia, and beyond. More locally, the lockdown meant that the most vulnerable from the community needed help with day-to-day activities like acquiring medicine and grocery shopping, but also with difficult situations such as loneliness and the loss of a loved one. Time and resources were devoted towards making sure that those needs were met and assisted with, and that the community felt united, and their welfare cared for during such a challenging time.

### **Financial Review**

During the period in review, the charity managed to raise £178,293 from donations received through various fundraising activities throughout the year. Examples of such fundraising activities include the Ramadan fundraiser, Zakat collection, Qurban program, as well as other charitable activities such as corporate sponsorships, calendar fundraiser, and proceeds from the KAFA program.

The funds were used for: the administration of the charity's various programs and classes, management of its social welfare and community services before and during the pandemic, as well as alms towards the poor and the needy from the community. On top of this, the funds were used to pay for the charity's overheads, which include rent, utilities, as well as administrative costs such as salaries, consultancy & legal fees.

Income for the 16-month period to 31<sup>st</sup> March 2021 amounted to £178,293 and expenditure amounted to £157,427, which resulted in a surplus of £20,866.

### **Reserves Policy**

Per the Charity Commission guidance, the Trustees regularly review the level of income reserves that it considers appropriate to carry on fulfilling the objectives of the charity. At 31<sup>st</sup> March 2021, the Trustees consider it appropriate to aim to hold unrestricted reserves equivalent to three months' worth of expenditure.

The unrestricted reserves as at 31 March 2021 amounted to £9,879.

### Statement of Trustees' Responsibilities

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

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 Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements the Trustees are required to:

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

The trustees are responsible for keeping proper accounting records which 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 1993 and the Charity (Accounts and Reports) Regulations 2008.

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.

This report was approved by the trustees and signed on its behalf by

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Date: 29/01/2022

**Mr Amer Farhan bin Ahmad Nazri**  
**Chairperson, Board of Trustees**

## Independent Examiner's Report

### To the trustees of The Suffa Educational Foundation

I report on the accounts of the above charitable incorporated organisation for the period ended 31 March 2021, which are set out on pages 8 to 15.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The Charity's trustees consider that an audit is not required for this period under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow applicable Directions given by the Charity Commission (under section 145(5)(b) of the 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 and a 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 present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: 29/1/2022



Haroon Patel, ACCA  
Independent Examiner  
Strone Accountants  
Unit 10, 45 Gillender Street  
Poplar  
E14 6RN

The Suffa Educational Foundation  
Period ended 31 March 2021

## Statement of Financial Activities

Period Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £
<b>Incoming resources</b>				
Donations and legacies	2	139,820	19,444	159,264
Charitable activities		19,029	-	19,029
<b>Total Incoming resources</b>		<b>158,849</b>	<b>19,444</b>	<b>178,293</b>
<b>Resources expended</b>	3			
Charitable activities		(148,970)	(8,457)	(157,427)
<b>Total Resources expended</b>		<b>(148,970)</b>	<b>(8,457)</b>	<b>(157,427)</b>
<b>Net income/(expenditure)</b>		<b>9,879</b>	<b>10,987</b>	<b>20,866</b>
<b>Net movement in funds</b>		<b>9,879</b>	<b>10,987</b>	<b>20,866</b>
<b><i>Reconciliation of funds:</i></b>				
Total funds brought forward		-	-	-
<b>Total funds carried forward</b>		<b>9,879</b>	<b>10,987</b>	<b>20,866</b>



**Balance Sheet**  
**As at 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £
<b>Current assets</b>				
Debtors	8	3,780	-	3,780
Cash at bank and in hand	9	9,919	10,987	20,906
<b>Total current assets</b>		<b>13,699</b>	<b>10,987</b>	<b>24,686</b>
<b>Creditors: amounts falling due within one year</b>	10	(3,820)	-	(3,820)
<b>Net current assets/(liabilities)</b>		<b>9,879</b>	<b>10,987</b>	<b>20,866</b>
<b>Total assets less current liabilities</b>		<b>9,879</b>	<b>10,987</b>	<b>20,866</b>
<b>Creditors: amounts falling due after one year</b>		-	-	-
<b>Total net assets or liabilities</b>		<b>9,879</b>	<b>10,987</b>	<b>20,866</b>
<b>Funds of the Charity</b>	11			
Restricted income funds		-	10,987	10,987
Unrestricted funds		9,879	-	9,879
<b>Total funds</b>		<b>9,879</b>	<b>10,987</b>	<b>20,866</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



Date: 29/01/2022

**Mr Amer Farhan bin Ahmad Nazri**  
Chairperson, Board of Trustees

## Statement of Cash Flows

	2021 £
	<hr/>
<b>Cash flows from operating activities:</b>	
Net movement in funds	20,906
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<b>Net cash flow of operating activities</b>	<b>20,906</b>
	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>20,906</b>
	<hr/>
Cash and Cash equivalents brought forward	-
	<hr/>
<b>Total cash and cash equivalents at the end of the year</b>	<b>20,906</b>
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## Notes to the Accounts

### 1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **Basis of preparation (FRS102)**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Suffa Education Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of a project or provision of other specified service is deferred until the criteria for income recognition are met.

#### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

### **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the Trustees have decided to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for areas of the charity's work or for specific projects being undertaken by the charity.

### **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the charity's artistic programmes and activities. Support costs have been allocated in proportion to expenditure incurred in undertaking an activity.

### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and amounts in deposit accounts.

### **Debtors and Prepayments**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## **2. Analysis of Incoming Resources**

	Unrestricted funds	Restricted funds	2021 Total funds
	£	£	£
Donations and legacies	139,820	19,444	159,264
Charitable activities	19,029	-	19,029
<b>Total</b>	<b>158,849</b>	<b>19,444</b>	<b>178,293</b>

The Suffa Educational Foundation  
Period ended 31 March 2021

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**3. Analysis of Resources expended**

<b>Charitable activities</b>	<b>Staff costs £</b>	<b>Other costs £</b>	<b>Support costs £</b>	<b>2021 Total £</b>
Activities undertaken directly:	72,691	13,758	70,978	157,428
<b>Total</b>	<b>72,691</b>	<b>13,758</b>	<b>70,978</b>	<b>157,427</b>

**4. Analysis of staff costs, Charity remuneration and expenses, and key management personnel.**

	<b>2021 £</b>
Salaries and Staff Wages	70,859
Tax and Social Security Costs	1,832
<b>Total</b>	<b>72,691</b>

No employees had employee benefits more than £60,000

The charity trustees were not paid or received any other benefits from employment with the charity, neither were they reimbursed expenses during the period. No other charity received payment for professional or other services supplied to the charity.

**5. Staff Numbers**

The average monthly head count was 3 staff and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the period were as follows:

	<b>2021</b>
	<hr/>
Charitable Activities	<b>3</b>
	<hr/>
	<b>3</b>
	<hr/>

**6. Related Party Transactions**

Neither the Trustees nor any persons connected with them received any remuneration, benefits in kind from the Charity during the period. During the period under review, no trustees received reimbursement of travelling expenses.

During the period the company paid rent of £45,900 to Sofa Education Ltd for the use of their premises. The director of this company is Mr A Lane who is also a trustee of The Suffa Educational Foundation.

**7. Corporation Taxation**

The charity is exempt from corporation tax on its income and gains to the extent that these are applied to its charitable objectives.

**8. Debtors**

	<b>2021</b>
	<b>£</b>
	<hr/>
Rent deposit	3,780
	<hr/>
<b>Total</b>	<b>3,780</b>
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**The Suffa Educational Foundation**  
**Period ended 31 March 2021**

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**9. Cash at Bank and in Hand**

	<b>2021</b>
	<b>£</b>
Cash at Bank	20,602
Cash in Hand	304
<b>Total</b>	<b>20,906</b>

**10. Creditors: amounts falling due within one year**

	<b>2021</b>
	<b>£</b>
Accruals	1,200
Tax and Social Security Costs	2,620
<b>Total</b>	<b>3,820</b>

**11. Charity Funds**

<b>Fund names</b>		<b>2020</b>				<b>2021</b>
		<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance</b>
		<b>B/F</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>C/F</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Zakaat	Restricted	-	13,087	(2,100)	-	10,987
Qurbani	Restricted	-	6,357	(6,357)	-	-
General Fund	Unrestricted	-	158,849	(148,970)	-	9,879
		<b>-</b>	<b>178,293</b>	<b>(157,427)</b>	<b>-</b>	<b>20,866</b>
	<b>Total Funds</b>	<b>-</b>	<b>178,293</b>	<b>(157,427)</b>	<b>-</b>	<b>20,866</b>
		<b>-</b>	<b>178,293</b>	<b>(157,427)</b>	<b>-</b>	<b>20,866</b>