

Charity Registration No: 286961

ESHA'ATUL ISLAM
(Incorporating London Islamic School)
Accounts

31 March 2022

ESHA'ATUL ISLAM

Trustees and Members of Management committee's Annual Report

The trustees and members of the management committee present their report and the financial statements for the year ended 31st March 2022.

Constitution and objective

Esha'atul Islam is a Charity governed by its constitution. Its objectives are promotion of

1) Muslim faith and unity among the community 2) provision of education and 3) Help the poor, elderly and needy.

Review of Activities

The trustees consider the performance of the trust for the current year to be adequate.

The charity organised seminars and conferences covering issues of religious and communal responsibilities. London Islamic School is Educational activities and a charity under the umbrella of Esha'atul Islam. The school teaches mainstream national curriculum and Islamic Studies.

The Ford Square Mosque operated by Esha'atul Islam runs numerous religious and community activities. These regular activities during the year were

- Moktob: Evening Islamic Classes and Bengali as mother tongue to Girls and Boys.
- Muslim Nikah and marriage registration.
- Advising the Muslim community in all aspect of their life.
- Islamic Sharia council.
- Social advice centre for Muslim girls, boys, youth and Elderly.
- Weekly Tafseer Mahfil on Sunday after Asar prayer in Bengali.
- Monthly English Lecture on Religion and faith.

Future Development plan

Work on the Building project commenced is still ongoing.

The buiding project will cost in the region 5 to 6 million pound.

The project is to provide the followings:-

- 1) Education facilities
- 2) Prayer facilities
- 3) To provide facilities both educational and prayer for women and girls.

Policy on Reserve

The Donations received cover the management and administration of the Charity including staff cost.

Risk management

The trustees and management committee have assessed the major risks to which the Charity is exposed in particular of operation and finances, and are satisfied that measures are in place to mitigate the effect of those risks.

Trustees' and members of the management committees' responsibilities in relation to Financial Statement

Charity law requires the trustees and members of the management committee to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year .

The trustees and the member of the management committee are also responsible for keeping proper accounting record, which disclose with reasonable accuracy at any time the financial position of the charity.

The trustees and the member of the management committee are also responsible for safeguarding the assets of the charity and should take reasonable steps for prevention of fraud and other irregularities.

ESHA'ATUL ISLAM

Charity Information

Status and Administrative information

Esha' Atul Islam is a registered Charity under the Charity Commission Registration number 286961

Trustees and Management Committee

Mr. M S Hoque	President and Trustee
Mr. A Jalil	Vice President and Trustee
Mr. Mosabbir Ali	Vice President
Mr. Enus Ali	General Secretary and Trustee
Mr. Malik Ali	Treasurer
Mr. A Hannan	Member : Assistant Treasurer
Mr. Rofique Uddin	Member : Organising Secretary
Mr. B Hoque Choudhury	Member: Publicity Secretary
Mr. Arkum Ali	Member
Mr. Gulzar Alom	Member
Mr. Mahbub Alom	Member
Mr. S Uddin	Member
Mr. A Choudhury	Member
Mr. K Miah	Member
Mr. H Mozir Uddin	Member
Mr. H A Munim	Member
Mr. Azizul Haque	Member
Mr. B Uddin	Member
Mr. A Ali	Member
Mr. Habibur Rahman	Member

London Islamic School is a subsidiary charitable organisation of Esha'atul Islam. This is Boys secondary faith based school which provides Secondary Education as per national curriculum.

Principal Address
16 Ford Square
London
E1 2HS

**ACCOUNTANTS REPORT TO THE TRUSTEES AND MEMBERS OF THE
MANAGEMENT COMMITTEE OF ESHA'ATUL ISLAM
FOR THE YEAR ENDED 31 MARCH 2022**

Respective responsibilities of trustees and examiner:

As the charity's trustees, you are responsible for the preparation of the accounts. You considered that an audit is not required under the requirement of the section 43 (2) of the Charities Act 1993. It is our responsibility to state, on the basis of procedures, specified in the General Directions given by the Charities Commissioners under Sec. 43 (7) (b) of the Act, whether particular matters have come to our attention.

Basis of Independent examiner's report

Our examination was carried out in accordance with the general directions given by the Charities Commissioner. 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 explanation from you as members of Education board concerning 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 these accounts for the year ended 31 March 2022

Independent Examiner's statement

In course of our examination no matter has come to our attention to express dissatisfaction in regards to any material aspect of Accounting record keeping or preparation of accounts as per the books and record kept by the charity for the year ended 31 March 2022



Huq and Co
Accountants

18 New Road
London
E1 2AX

26 September 2022

ESHA'ATUL ISLAM
Profit and Loss Account
for the year ended 31 March 2022

		Unrestricted Fund 2022 £	Unrestricted Fund 2021 £
Incoming Resources	1	897,080	677,901
Resources expended	7		
Employee costs		39,090	42,830
Premises costs		22,272	28,119
Repairs		10,524	18,401
General administrative expenses		10,913	11,045
Advertising, promotion and entertainment		705	25,906
Legal and professional costs		3,040	800
Other finance charges		2,481	975
Depreciation and loss/(profit) on sale		352	441
Other expenses		4,055	620
London Islamic School	8	501,001	449,337
		<u>594,433</u>	<u>578,474</u>
Surplus		<u><u>302,647</u></u>	<u><u>99,427</u></u>

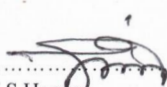
ESHA'ATUL ISLAM
Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Fixture fittings and Building Work		178,932	106,636
Building Work and improvement		5,039,547	4,745,396
Premises		<u>1,775,433</u>	<u>1,775,433</u>
		6,993,912	6,627,465
Current assets			
Debtors and Prepayments		-	12,573
Bank/building society balances		<u>364,453</u>	<u>91,459</u>
		364,453	104,032
Current liabilities			
Other liabilities		<u>6,156</u>	<u>12,895</u>
Net current assets		358,297	91,137
Interest free loan	4	(3,021,300)	(2,690,350)
Net assets		<u><u>4,330,909</u></u>	<u><u>4,028,252</u></u>
Accumulated Fund			
Balance at start of period		4,028,262	3,928,825
Net surplus		302,647	99,427
	5	<u><u>4,330,909</u></u>	<u><u>4,028,252</u></u>

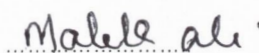
The Charity is satisfied that an audit under the requirement of the provisions of Section 43 (2) of the Charity Act 1993 is not required.

These accounts are prepared as per the records kept by the Charity as required under the provisions of the Charities Act 1993 and confirm that these accounts are in accordance therewith

The financial statements were approved by the trustees and members of the management committee on 31 May 2021 and signed on its behalf by:-



M S Hoque
President
Dated
26 September 2022



Treasurer
Dated
26 September 2022

ESHA'ATUL ISLAM
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historic cost convention , modified to include any revaluation of certain fixed assets and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) issued in March 2005 and applicable UK accounting standards and the Charities Act 1993.

1.2 Incoming resources

Donations

Income from donations is included in incoming resources when this is received except when donors specify that donation given must be used for future accounting periods or impose conditions which have to be fulfilled before the charity becomes entitled to use such income, then the income is deferred until those future periods or until the pre-conditions for use have been met. When donors specify that donations are for restricted purposes , such income then is included in incoming resources of restricted funds, otherwise it is included in incoming resources of unrestricted funds

Fund raising events

Income from events is accounted for gross and associated costs are accounted for as fund raising expenditure.

Bank deposit interest

Interest is included when receivable by the charity.

1.3 Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis inclusive of any vat which can not be recovered.

1.4 Tangible fixed assets

Tangible fixed assets other than freehold land and buildings are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land and buildings	Nil
Fixture, fittings and equipment	5 % on reducing balance method

1.5 Fund accounting

Funds held by the charity are:

Unrestricted Funds:- these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

2 Staff costs and trustees' remuneration

Staff Salaries, NIC and Pension Contribution for the Charity and London Islamic School was £39090 and £397,452 respectively (2021: £42,830 and £372,863). None of the employee earned more than £50,000 annually either this year or in the previous year. None of the trustees received any remuneration for their role as a trustee during the year.

	Unrestricted Fund	Unrestricted Fund
1 Profit and loss account analysis	2022	2021
	£	£
Incoming Resources		
Donations	264,278	79,343
Other Charitable Income	99,302	72,038
Rent receivable	33,600	33,600
London Islamic School	469,824	474,883
Interest Received	-	5
Membership fees	2,210	210
Grant from HMRC	9,514	17,822
HMRC Gift-aid claim	18,352	-
	<u>897,080</u>	<u>677,901</u>
7 Resources expended		
Employee costs		
Wages and salaries	38,818	41,867
Pensions	272	963
	<u>39,090</u>	<u>42,830</u>
Premises costs		
Water Charges	1,626	1,500
Light and heat	20,646	26,619
	<u>22,272</u>	<u>28,119</u>
Repairs		
Repairs	<u>10,524</u>	<u>18,401</u>
General administrative expenses		
Postage, printing and stationery	1,440	1,045
Insurance	9,473	10,000
	<u>10,913</u>	<u>11,045</u>
Advertising, promotion and entertainment		
Annual conference expenses	-	12,751
Events	430	-
Advertising and PR	275	13,155
	<u>705</u>	<u>25,906</u>
Legal and professional costs		
Accountants fees	1,300	800
Other legal and professional	1,740	-
	<u>3,040</u>	<u>800</u>
Other finance charges		
Bank charges	212	440
Merchant's Card Charges	2,269	535
	<u>2,481</u>	<u>975</u>
Depreciation and loss/(profit) on sale		
Depreciation	<u>352</u>	<u>441</u>
Other expenses		
Other expenses	4,055	620
8 London Islamic School Expenditure		
London Islamic School	<u>501,001</u>	<u>449,337</u>

London Islamic School
For the year ended 31 March 2021

Incoming Resources

	Unrestricted Fund	Unrestricted Fund
Donation	360	2,786
Examination fees	-	4,227
Admission fees	-	-
Parents' contribution	379,443	305,505
Sales of Text Books	-	-
Sundry Income	-	-
Income from Jolsa	-	-
Local council Pandemic grant	30,755	-
HMRC grant for JRS	59,266	162,365
	<u>469,824</u>	<u>474,883</u>

Resources Expended

Staff wages and salaries	357,080	358,610
Classroom Teaching assistants' expenses	16,766	-
Employer's NI	-	9,826
Work Place Pension	2,866	4,427
Teaching resources	1,514	3,130
Rates	7,317	6,819
Casual & Temporary staff	15,860	-
Staff training and welfare	4,880	-
Light and heat	2,464	12,156
Cleaning	4,491	1,327
CCTV and Premises Security expenses	2,495	5,949
Building repairs	-	-
Other repairs and maintenance	1,237	1,211
Telephone and broadband	3,037	2,955
Printing postage and stationery	10,817	6,590
Books and stationery	12,491	12,832
Examination fees	5,302	8,847
Intelligence service	4,794	-
Ofsted fee	-	1,406
Inspection charges	215	-
Information, Publication and Advertising	250	637
Computer and IT accessories	5,832	5,923
Internet subscription	209	315
Events and Outing for Students	8,521	652
Accountancy fees	2,500	3,000
Bank Charges	1,299	1,603
PDQ merchants' charges	801	-
Other legal and professional expenses	-	827
Summer and Winter break extra coaching	18,565	-
Students' lunch catering cost	8,280	-
Other Expenses	1,118	295
Total resources expended	<u>501,001</u>	<u>449,337</u>
Net surplus/(deficit) for the year	(31,177)	25,546
Fund brought forward	(1,034)	(26,580)
Fund carried forward	<u>(32,211)</u>	<u>(1,034)</u>