

TUNBRIDGE WELLS ISLAMIC AND CULTURAL ASSOCIATION

England & Wales · Charity number 1014077

Details

Other names MASJID EN NUR, MASJID-EN-NOOR

Status Registered

Legal form Other

Registered 1992-09-04

Register [View on the Charity Commission register](#)

Contact

Address Islamic & Cultural Association
99 Camden Road
Tunbridge Wells
TN1 2QR

Phone 01892532420

Email secretary@tunbridgewellsmosque.com

Website www.tunbridgewellsmosque.com

Activities

Objects: TO ADVANCE THE ISLAMIC RELIGION

Activities: Same as before

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** TUNBRIDGE WELLS AND SURROUNDING AREAS
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£114,183	£111,303	-	-
2024-04-30	£140,787	£114,614	-	-
2023-04-30	£179,352	£107,837	-	-
2022-04-30	£205,218	£130,555	-	-
2021-04-30	£486,126	£164,653	-	-

Trustees

Name	Role	Appointed
Muhammed Younus Bagha	Chair	2025-09-28
Amenur Abdussamad		2025-09-28
Hussain Muhit		2025-09-28
Mohammad Sarwar Hussain		2025-09-28
Muhammad Abul Kashem		2025-09-28
Said Bouamra		2025-09-28
suleman khandakar		2025-09-28

TUNBRIDGE WELLS ISLAMIC AND CULTURAL ASSOCIATION

England & Wales - Charity number 1014077

Accounts

Tunbridge Wells Islamic and Cultural Association

Charity Number: 1014077

**Tunbridge Wells Islamic and Cultural Association
Trustees' Report and Unaudited Financial Statements
for the Year Ended 30 April 2025**

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Legal and Administrative Information

CHARITY NUMBER: 1014077

REGISTERED OFFICE: 99 Camden Road
Tunbridge Wells
Kent
TN1 2QR

TRUSTEES: Muhammed Younus Bagha (Chairman)
Amenur Abdussamad (General Secretary)
Mohammad Sarwar Hussain (Treasurer)
Suleman Khandakar
Muhammad Abul Kashem
Said Bouamra
Hussain Muhit

Report of the Trustees for the Year Ended 30 April 2025

The trustees present their report and the financial statements for the year ended 30 April 2025. 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 (FRS102) (effective 1 January 2015). The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The trustees are fully responsible for the management of the Masjid which is open to all Muslims for prayers. No membership is required to attend the Masjid.

Objectives and activities

The charity's objectives are to provide religious facilities and to promote cultural harmony in the local Muslim community.

Financial review

The net surplus of the charity is set out on page 4 and the trustees consider that the accumulated funds to be sufficient to enable the Masjid to meet its objectives.

Statement as to disclosure of information

In so far as the trustees are aware:

- there is no relevant information of which the charity's trustees are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that they are aware of that information.

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) including Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Law applicable to charities in England and Wales, Charities Act 2011 and Charity (Accounts and Reports) Regulations 2008 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:

Statement of trustees' responsibilities *(continued)*

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 2011 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 irregularities.

ON BEHALF OF THE BOARD:

Muhammed Younus Bagha - Chairman

26 February 2026

Statement of Financial Activities for the Year Ended 30 April 2025

	Notes	30.04.25 £	30.04.24 £
Incoming resources			
Incoming resources from generating funds:			
Voluntary income	2	108,528	134,772
Other income / Madrassa fee		5,655	6,015
Investment income	3	-	-
		<hr/>	<hr/>
Total incoming resources		114,183	140,787
Resources expended			
Staff costs	4	68,597	65,453
Light & heat		8,605	10,145
Rent		-	435
Rates		1,860	600
Insurance		1,685	1,581
Premises expenses		3,142	1,524
Cleaning		-	3,000
Telephone		647	658
Computer expenses		-	135
Advertising		-	50
Bank / Card charges		2,087	2,478
Sundry expenses		874	-
Legal and professional fee		2,690	1,872
Accountancy fee		-	1,750
Donations paid		32	600
Training		-	1,859
Depreciation		21,084	22,474
		<hr/>	<hr/>
Total resources expended		111,303	114,614
Total funds brought forward		2,880	26,173
		<hr/>	<hr/>
Total funds carried forward		1,169,816	1,166,936

The notes on pages 6 to 9 form an integral part of these financial statements.

Statement of Financial Position as at 30 April 2025

	Notes	30.04.25		30.04.24	
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		1,136,741		1,139,824
CURRENT ASSETS					
Debtors	6		-		-
Cash at bank and in hand		33,945		29,354	
		<u>33,945</u>		<u>29,354</u>	
			33,945		29,354
CREDITORS					
Amounts falling due within one year	7	(870)		(2,242)	
		<u>(870)</u>		<u>(2,242)</u>	
NET CURRENT ASSETS / (LIABILITIES)			<u>33,075</u>		<u>27,112</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,169,816</u>		<u>1,166,936</u>
NET ASSETS			<u>1,169,816</u>		<u>1,166,936</u>
FUNDS					
Unrestricted income funds	8		<u>1,169,816</u>		<u>1,166,936</u>
TOTAL FUNDS			<u>1,169,816</u>		<u>1,166,936</u>

The financial statements were approved by the trustees on 26 February 2026 and signed on their behalf by:

Muhammed Younus Bagha
(Chairman)

Mohammad Sarwar Hussain
(Treasurer)

Amenur Abdussamad
(General Secretary)

The notes on pages 6 to 9 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 30 April 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) '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)' and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

1.4 Tangible fixed assets and depreciation

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

Land and buildings	2% straight line
Fixtures, fittings and equipment	20% straight line

No depreciation is provided on the freehold property. It is the Charity's policy to maintain this asset in a continual state of sound repair and, accordingly, the trustees consider that the life of this asset is so long and the residual value so high that depreciation is insignificant.

2. Voluntary Income

	30.04.25	30.04.24
	£	£
General donations received	<u>108,528</u>	<u>134,772</u>
	<u>108,528</u>	<u>134,772</u>

3. Investment Income

	30.04.25	30.04.24
	£	£
Bank interest receivable	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

4. Employees

Employment costs	30.04.25	30.04.24
	£	£
Wages and salaries	<u>68,597</u>	<u>65,453</u>
	<u>68,597</u>	<u>65,453</u>

No employee received emoluments of more than £60,000 (2024: £60,000).

Number of employees

The average monthly numbers of employees (excluding the trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

4. Employees (continued)

	30.04.25 £	30.04.24 £
Imams and other teachers	<u>68,597</u>	<u>65,453</u>
	<u>68,597</u>	<u>65,453</u>

All trustees are volunteers and render their services free of charge. Consequently, no salaries have been paid to the trustees this year.

5. Tangible Fixed Assets

	Freehold Property and Improvements £	Fixtures and Fittings £	Totals £
COST			
At 1 May 2024	1,203,254	34,510	1,237,763
Additions	18,000	-	18,000
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 30 April 2025	<u>1,221,254</u>	<u>34,510</u>	<u>1,255,764</u>
DEPRECIATION			
At 1 May 2024	67,861	30,078	97,939
Charge for the year	16,652	4,432	21,084
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>
At 30 April 2025	<u>84,513</u>	<u>34,510</u>	<u>119,023</u>
NET BOOK VALUE			
At 30 April 2025	<u>1,136,741</u>	<u>-</u>	<u>1,136,741</u>
At 30 April 2024	<u>1,135,392</u>	<u>4,432</u>	<u>1,139,824</u>

6. Debtors: Amounts due within one year

	30.04.25 £	30.04.24 £
Employment costs		
Other debtors	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

7. Creditors: Amounts due within one year

	30.04.25 £	30.04.24 £
Other creditors	<u>870</u>	<u>2,242</u>
	<u>870</u>	<u>2,242</u>

8. Unrestricted funds

	30.04.24 £
At 1 May 2024	
Incoming resources	1,166,936
Outgoing resources	114,183
	<u>(111,303)</u>
At 30 April 2025	<u>1,169,816</u>

TUNBRIDGE WELLS ISLAMIC AND CULTURAL ASSOCIATION

England & Wales - Charity number 1014077

Accounts

Charity Number: 1014007

Tunbridge Wells Islamic and Cultural Association
Trustees' Report and Unaudited Financial Statements
for the Year Ended 30 April 2024

Tunbridge Wells Islamic and Cultural Association

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Tunbridge Wells Islamic and Cultural Association

Legal and Administrative Information

CHARITY NUMBER: 1014007

REGISTERED OFFICE: 99 Camden Road
Tunbridge Wells
Kent
TN1 2RQ

TRUSTEES: Mohammad Abdul Subhan (Chairman)
Amenur Abdussamad (General Secretary)
Abdul Munim (Treasurer)
Suruk Miah
Muhammad Ahmed
Mizanur Rahman
Abdul Aziz Khan
Said Bouamra
Suleman Khandakar
Hussain Muhit
Rahman Zoman

Tunbridge Wells Islamic and Cultural Association

Report of the Trustees **for the Year Ended 30 April 2024**

The trustees present their report and the financial statements for the year ended 30 April 2024. 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 (FRS102) (effective 1 January 2015). The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The trustees are fully responsible for the management of the Masjid which is open to all Muslims for prayers. No membership is required to attend the Masjid.

Objectives and activities

The charity's objectives are to provide religious facilities and to promote cultural harmony in the local Muslim community.

Financial review

The net surplus of the charity is set out on page 4 and the trustees consider that the accumulated funds to be sufficient to enable the Masjid to meet its objectives.

Statement as to disclosure of information

In so far as the trustees are aware:

- there is no relevant information of which the charity's trustees are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that they are aware of that information.

Statement of trustees' responsibilities

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- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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
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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 2011 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 irregularities.

ON BEHALF OF THE BOARD:

Mohammad Abdul Subhan - Chairman

23 February 2025

Tunbridge Wells Islamic and Cultural Association

Statement of financial activities
for the Year Ended 30 April 2024

	Notes	30.04.24 £	30.04.23 £
Incoming Resources			
Incoming resources from generating funds:			
Voluntary income	2	134,772	174,977
Other income/ Madrassa fee		6,015	4,200
Investment income	3	-	175
Total incoming resources		<u>140,787</u>	<u>179,352</u>
Resources expended			
Staff costs	4	65,453	58,918
Light & heat		10,145	5,630
Rent		435	5,800
Rates		600	992
Insurance		1,581	1,556
Premises expenses		1,524	3,317
Cleaning		3,000	3,100
Telephone		658	390
Computer expenses		135	529
Advertising		50	1,918
Bank/ Card charges		2,478	3,856
Sundry expenses		-	30
Legal and professional fee		1,872	-
Accountancy fee		1,750	-
Donations paid		600	108
Training		1,859	-
Depreciation		22,474	21,693
Total resources expended		<u>114,614</u>	<u>107,838</u>
Total funds brought forward		<u>26,173</u>	<u>71,515</u>
Total funds carried forward		<u>1,166,936</u>	<u>1,140,763</u>

The notes on pages 5 to 7 form an integral part of these financial statements

Tunbridge Wells Islamic and Cultural Association

Balance Sheet
30 April 2024

	Notes	£	30.04.24 £	£	30.04.23 £
FIXED ASSETS					
Tangible assets	5		1,139,824		1,123,262
CURRENT ASSETS					
Debtors	6	-		-	
Cash at bank and in hand		<u>29,354</u>		<u>31,812</u>	
		29,354		31,812	
CREDITORS					
Amounts falling due within one year	7	<u>(2,242)</u>		<u>(14,311)</u>	
NET CURRENT ASSETS/ (LIABILITIES)			<u>27,112</u>		<u>17,501</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,166,936		1,140,763
NET ASSETS			<u>1,166,936</u>		<u>1,140,763</u>
FUNDS					
Unrestricted income funds	8		<u>1,166,936</u>		<u>1,140,763</u>
TOTAL FUNDS			<u>1,166,936</u>		<u>1,140,763</u>

The financial statements were approved by the trustees on 23 February 2025 and signed on their behalf by:

Mohammad Abdul Subhan
(Chairman)

Abdul Munim
(Treasurer)

Amenur Abdussamad
(General Secretary)

The notes on pages 5 to 7 form an integral part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 April 2024

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) '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)' and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4 Tangible fixed assets and depreciation

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

Land and buildings	-	2% straight line
Fixtures, fittings and equipment	-	20% straight line

No depreciation is provided on the freehold property. It is the Charity's policy to maintain this asset in a continual state of sound repair and, accordingly, the trustees consider that the life of this asset is so long and the residual value so high that depreciation is insignificant.

Tunbridge Wells Islamic and Cultural Association

2. VOLUNATARY INCOME

	30.4.24	30.4.23
	£	£
General donations received	<u>134,772</u>	<u>174,977</u>
	<u>134,772</u>	<u>174,977</u>

3. INVESTMENT INCOME

	30.4.24	30.4.23
	£	£
Bank interest receivable	<u>-</u>	<u>175</u>
	<u>-</u>	<u>175</u>

4. EMPLOYEES

Employment costs	30.4.24	30.4.23
	£	£
Wages and salaries	<u>65,453</u>	<u>58,918</u>
	<u>65,453</u>	<u>58,918</u>

No employee received emoluments of more than £60,000 (2023: £60,000).

Number of employees

The average monthly numbers of employees (excluding the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	30.4.24	30.4.23
Imams and other teachers	<u>5</u>	<u>4</u>
	<u>5</u>	<u>4</u>

All trustees are volunteers and render their services free of charge. Consequently no salaries have been paid to the trustees this year.

Tunbridge Wells Islamic and Cultural Association**5. TANGIBLE FIXED ASSETS**

	Freehold Property and Improvements £	Fixtures and Fittings £	Totals £
COST			
At 1 May 2023	1,164,217	34,510	1,198,727
Additions	39,036	-	39,036
Disposals	-	-	-
At 30 April 2024	<u>1,203,254</u>	<u>34,510</u>	<u>1,237,763</u>
DEPRECIATION			
At 1 May 2023	51,569	23,896	75,465
Charge for year	16,292	6,182	22,474
Eliminated on disposal	-	-	-
At 30 April 2024	<u>67,861</u>	<u>30,078</u>	<u>97,939</u>
NET BOOK VALUE			
At 30 April 2024	<u>1,135,392</u>	<u>4,432</u>	<u>1,139,824</u>
At 30 April 2023	<u>1,112,648</u>	<u>10,614</u>	<u>1,123,262</u>

6. DEBTORS: AMOUNTS DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Other debtors	-	-
	<u>-</u>	<u>-</u>

7. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Other creditor	2,243	14,311
	<u>2,243</u>	<u>14,311</u>

8. UNRESTRICTED FUNDS

	Unrestricted Funds £
At 1 May 2023	1,140,763
Incoming resources	140,787
Outgoing resources	<u>(114,614)</u>
At 30 April 2024	<u>1,166,936</u>

TUNBRIDGE WELLS ISLAMIC AND CULTURAL ASSOCIATION

England & Wales - Charity number 1014077

Accounts

Charity Number: 1014007

Tunbridge Wells Islamic and Cultural Association
Trustees' Report and Unaudited Financial Statements
for the Year Ended 30 April 2023

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Tunbridge Wells Islamic and Cultural Association

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Tunbridge Wells
Kent
TN1 2RQ

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Amenur Abdussamad (General Secretary)
Abdul Munim (Treasurer)
Suruk Miah
Muhammad Ahmed
Mizanur Rahman
Abdul Aziz Khan
Said Bouamra
Suleman Khandakar
Hussain Muhit
Rahman Zoman

Tunbridge Wells Islamic and Cultural Association

Report of the Trustees **for the Year Ended 30 April 2023**

The trustees present their report and the financial statements for the year ended 30 April 2023. 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 (FRS102) (effective 1 January 2015). The trustees who served during the year and up to the date of this report are set out on page 1.

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Objectives and activities

The charity's objectives are to provide religious facilities and to promote cultural harmony in the local Muslim community.

Financial review

The net surplus of the charity is set out on page 4 and the trustees consider that the accumulated funds to be sufficient to enable the Masjid to meet its objectives.

Statement as to disclosure of information

In so far as the trustees are aware:

- there is no relevant information of which the charity's trustees are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that they are aware of that information.

Statement of trustees' responsibilities

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ON BEHALF OF THE BOARD:

Mohammad Abdul Subhan - Chairman

13 February 2024

Tunbridge Wells Islamic and Cultural Association

Statement of financial activities
for the Year Ended 30 April 2023

	Notes	30.04.23 £	30.04.22 £
Incoming Resources			
Incoming resources from generating funds:			
Voluntary income	2	174,977	179,307
Other income/ Madrassa fee		4,200	6,055
Government grant		-	19,856
Investment income	3	<u>175</u>	<u>-</u>
Total incoming resources		<u>179,352</u>	<u>205,218</u>
Resources expended			
Staff costs	4	58,918	63,036
Light & heat		5,630	2,668
Rent		5,800	26,310
Rates		992	-
Premises insurance		1,556	1,276
Premises expenses		3,317	2,934
Cleaning		3,100	3,120
Telephone		390	472
Computer expenses		529	-
Advertising		1,918	3,631
Bank/ Card charges		3,856	1,890
Sundry expenses		30	-
Donations paid		108	6,701
Training		-	290
Depreciation		21,693	18,227
Total resources expended		<u>107,837</u>	<u>130,555</u>
Total funds brought forward		<u>71,515</u>	<u>994,585</u>
Total funds carried forward		<u>1,069,248</u>	<u>1,069,248</u>

The notes on pages 5 to 7 form an integral part of these financial statements

Tunbridge Wells Islamic and Cultural Association

Balance Sheet
30 April 2023

	Notes	£	30.04.23 £	£	30.04.22 £
FIXED ASSETS					
Tangible assets	5		1,123,262		1,034,800
CURRENT ASSETS					
Debtors	6	-		-	
Cash at bank and in hand		<u>31,812</u>		<u>41,237</u>	
		31,812		41,237	
CREDITORS					
Amounts falling due within one year	7	<u>(14,311)</u>		<u>(6,789)</u>	
NET CURRENT ASSETS/ (LIABILITIES)			<u>17,501</u>		<u>34,448</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,140,763		1,069,248
NET ASSETS			<u>1,140,763</u>		<u>1,069,248</u>
FUNDS					
Unrestricted income funds	8		<u>1,140,763</u>		<u>1,069,248</u>
TOTAL FUNDS			<u>1,140,763</u>		<u>1,069,248</u>

The financial statements were approved by the trustees on 13 February 2024 and signed on their behalf by:

Mohammad Abdul Subhan
(Chairman)

Abdul Munim
(Treasurer)

Amenur Abdussamad
(General Secretary)

The notes on pages 5 to 7 form an integral part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 April 2023

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) '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)' and the Charities Act 2011.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4 Tangible fixed assets and depreciation

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

Land and buildings	-	2% straight line
Fixtures, fittings and equipment	-	20% straight line

No depreciation is provided on the freehold property. It is the Charity's policy to maintain this asset in a continual state of sound repair and, accordingly, the trustees consider that the life of this asset is so long and the residual value so high that depreciation is insignificant.

Tunbridge Wells Islamic and Cultural Association

2. VOLUNATARY INCOME

	30.4.23	30.4.22
	£	£
General donations received	<u>174,977</u>	<u>179,307</u>
	<u>174,977</u>	<u>179,307</u>

3. INVESTMENT INCOME

	30.4.23	30.4.22
	£	£
Bank interest receivable	<u>175</u>	<u>-</u>
	<u>175</u>	<u>-</u>

4. EMPLOYEES

Employment costs	30.4.23	30.4.22
	£	£
Wages and salaries	<u>58,918</u>	<u>63,036</u>
	<u>58,918</u>	<u>63,036</u>

No employee received emoluments of more than £60,000 (2022: £60,000).

Number of employees

The average monthly numbers of employees (excluding the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	30.4.23	30.4.22
Imams and other teachers	<u>4</u>	<u>5</u>
	<u>4</u>	<u>5</u>

All trustees are volunteers and render their services free of charge. Consequently no salaries have been paid to the trustees this year.

Tunbridge Wells Islamic and Cultural Association

5. TANGIBLE FIXED ASSETS

	Freehold Property and Improvements £	Fixtures and Fittings £	Totals £
COST			
At 1 May 2022	1,054,062	34,510	1,088,572
Additions	110,155	-	110,155
Disposals	-	-	-
At 30 April 2023	<u>1,164,217</u>	<u>34,510</u>	<u>1,198,727</u>
DEPRECIATION			
At 1 May 2022	36,058	17,714	53,772
Charge for year	15,511	6,182	21,693
Eliminated on disposal	-	-	-
At 30 April 2023	<u>51,569</u>	<u>23,896</u>	<u>75,465</u>
NET BOOK VALUE			
At 30 April 2023	<u>1,112,648</u>	<u>10,614</u>	<u>1,123,262</u>
At 30 April 2022	<u>1,018,004</u>	<u>16,796</u>	<u>1,034,800</u>

6. DEBTORS: AMOUNTS DUE WITHIN ONE YEAR

		30.4.23	30.4.22
		£	£
Other debtors		-	-
		<u>-</u>	<u>-</u>

7. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

		30.4.23	30.4.22
		£	£
Other creditor		14,311	6,789
		<u>14,311</u>	<u>6,789</u>

8. UNRESTRICTED FUNDS

		Unrestricted Funds £
At 1 May 2022		1,069,248
Incoming resources		179,352
Outgoing resources		<u>(107,837)</u>
At 30 April 2023		<u>71,515</u>

TUNBRIDGE WELLS ISLAMIC AND CULTURAL ASSOCIATION

England & Wales - Charity number 1014077

Accounts

Charity Number: 1014007

Tunbridge Wells Islamic and Cultural Association
Trustees' Report and Unaudited Financial Statements
for the Year Ended 30 April 2021

Tunbridge Wells Islamic and Cultural Association

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Trustee's report	2
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Balance sheet	4
Notes to the Financial Statements	5-7

Legal and Administrative Information

CHARITY NUMBER: 1014007

REGISTERED OFFICE: 99 Camden Road
Tunbridge Wells
Kent
TN1 2RQ

TRUSTEES: Mohammad Abdul Subhan (Chairman)
Amenur Abdussamad (General Secretary)
Abdul Munim (Treasurer)
Suruk Miah
Muhammad Ahmed
Mizanur Rahman
Abdul Aziz Khan
Said Bouamra
Suleman Khandakar
Hussain Muhit
Rahman Zoman

BANKERS: NatWest
89 Mount Pleasant Road
Tunbridge Wells
Kent
TN1 1QJ

Tunbridge Wells Islamic and Cultural Association

Report of the Trustees **for the Year Ended 30 April 2021**

The trustees present their report and the financial statements for the year ended 30 April 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 (FRS102) (effective 1 January 2015). The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The trustees are fully responsible for the management of the Masjid which is open to all Muslims for prayers. No membership is required to attend the Masjid.

Objectives and activities

The charity's objectives are to provide religious facilities and to promote cultural harmony in the local Muslim community.

Financial review

The net surplus of the charity is set out on page 4 and the trustees consider that the accumulated funds to be sufficient to enable the Masjid to meet its objectives.

Statement as to disclosure of information

In so far as the trustees are aware:

- there is no relevant information of which the charity's trustees are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that they are aware of that information.

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) including Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Law applicable to charities in England and Wales, Charities Act 2011 and Charity (Accounts and Reports) Regulations 2008 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 judgements 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 2011 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 irregularities.

ON BEHALF OF THE BOARD:

Mohammad Abdul Subhan - Chairman

14 March 2022

Tunbridge Wells Islamic and Cultural Association

Statement of financial activities
for the Year Ended 30 April 2021

	Notes	30.04.21 £	30.04.20 £
Incoming Resources			
Incoming resources from generating funds:			
Voluntary income	2	100,494	486,084
Government grant		39,549	-
Investment income	3	-	42
Total incoming resources		<u>140,043</u>	<u>486,126</u>
Resources expended			
Subcontractor costs		10,230	-
Staff costs	4	59,095	43,253
Light & heat		2,213	899
Rent		14,500	15,539
Rates		559	927
Premises insurance		1,239	1,238
Repair & maintenance		5,560	6,453
Premises expenses		1,161	1,542
Cleaning		3,120	2,845
Telephone		461	459
Printing, post and stationery		3,375	4,733
Advertising		21	71,676
Bank charges		947	1,412
Professional fee		-	780
Donations paid		5,215	4,355
Depreciation		10,995	8,542
Total resources expended		<u>118,691</u>	<u>164,653</u>
Total funds brought forward		<u>973,233</u>	<u>651,760</u>
Total funds carried forward		<u>994,585</u>	<u>973,233</u>

The notes on pages 5 to 7 form an integral part of these financial statements

Tunbridge Wells Islamic and Cultural Association

Balance Sheet
30 April 2021

	Notes	£	30.04.21 £	£	30.04.20 £
FIXED ASSETS					
Tangible assets	5		880,349		768,732
CURRENT ASSETS					
Debtors	6	-		1,837	
Cash at bank and in hand		<u>116,634</u>		<u>203,783</u>	
		116,634		205,620	
CREDITORS					
Amounts falling due within one year	7	<u>(2,398)</u>		<u>(1,119)</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>114,236</u>		<u>204,501</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			973,233		973,233
NET ASSETS			<u>994,585</u>		<u>973,233</u>
FUNDS					
Unrestricted income funds	8		<u>994,585</u>		<u>973,233</u>
TOTAL FUNDS			<u>994,585</u>		<u>973,233</u>

The financial statements were approved by the trustees on 14 March 2022 and signed on their behalf by:

Mohammad Abdul Subhan
(Chairman)

Abdul Munim
(Treasurer)

Amenur Abdussamad
(General Secretary)

The notes on pages 5 to 7 form an integral part of these financial statements

Notes to the Financial Statements
for the Year Ended 30 April 2021

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

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1.2 Incoming resources

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Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4 Tangible fixed assets and depreciation

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

Land and buildings	-	2% straight line
Fixtures, fittings and equipment	-	20% straight line

No depreciation is provided on the freehold property. It is the Charity's policy to maintain this asset in a continual state of sound repair and, accordingly, the trustees consider that the life of this asset is so long and the residual value so high that depreciation is insignificant.

Tunbridge Wells Islamic and Cultural Association

2. VOLUNATARY INCOME

	30.4.21	30.4.20
	£	£
General donations received	<u>100,494</u>	<u>486,084</u>
	<u>100,494</u>	<u>486,084</u>

3. INVESTMENT INCOME

	30.4.21	30.4.20
	£	£
Bank interest receivable	<u>-</u>	<u>42</u>
	<u>-</u>	<u>422</u>

4. EMPLOYEES

Employment costs	30.4.21	30.4.20
	£	£
Wages and salaries	<u>59,095</u>	<u>43,253</u>
	<u>59,095</u>	<u>43,253</u>

No employee received emoluments of more than £60,000 (2020: £60,000).

Number of employees

The average monthly numbers of employees (excluding the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	30.4.21	30.4.20
Imams and other teachers	<u>4</u>	<u>4</u>
	<u>4</u>	<u>4</u>

All trustees are volunteers and render their services free of charge. Consequently no salaries have been paid to the trustees this year.

Tunbridge Wells Islamic and Cultural Association

5. TANGIBLE FIXED ASSETS

	Freehold Property and Improvements £	Fixtures and Fittings £	Totals £
COST			
At 1 May 2020	779,767	13,515	793,282
Additions	122,612	-	122,612
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 30 April 2021	<u>902,379</u>	<u>13,515</u>	<u>915,894</u>
DEPRECIATION			
At 1 May 2020	12,475	12,075	24,550
Charge for year	10,275	720	10,995
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>
At 30 April 2021	<u>22,750</u>	<u>12,795</u>	<u>35,545</u>
NET BOOK VALUE			
At 30 April 2021	<u>879,629</u>	<u>720</u>	<u>880,349</u>
At 30 April 2020	<u>767,292</u>	<u>1,440</u>	<u>768,732</u>

6. DEBTORS: AMOUNTS DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Other debtors	-	1,837
	<u>-</u>	<u>1,837</u>

7. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Other creditor	2,398	1,119
	<u>2,398</u>	<u>1,119</u>

8. UNRESTRICTED FUNDS

	Unrestricted Funds £
At 1 May 2020	973,233
Incoming resources	140,043
Outgoing resources	<u>(118,691)</u>
At 30 April 2021	<u>994,585</u>