

# Luton Islamic Centre

England & Wales · Charity number 1042630

## Details

---

Other names	CALL TO ISLAM BOOKSHOP, CALL TO ISLAM EDUCATION CENTRE
Status	Registered
Legal form	Trust
Registered	1994-12-08
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	Luton Islamic Centre 116 Bury Park Road Luton LU1 1HE
Phone	01582 724647
Email	<a href="mailto:info@lutonislamiccentre.com">info@lutonislamiccentre.com</a>
Website	<a href="http://www.lutonislamiccentre.com">www.lutonislamiccentre.com</a>

## Activities

---

**Objects:** To advance the Islamic faith for the public benefit including through religious worship, religious education, and the collection and distribution of Zakat

**Activities:** Provision of prayer facilities for men and women, weekly Friday sermon, regular seminars and conferences.

## Classification

---

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Other Defined Groups

## Geography

---

- Central Bedfordshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£198,733	£180,243	-	-
2024-04-05	£180,295	£151,279	-	-
2023-04-05	£197,674	£149,944	-	-
2022-04-05	£167,215	£132,617	-	-
2021-04-05	£157,318	£153,224	-	-

## Trustees

Name	Role	Appointed
<b>Dr Farasat Latif</b>	Chair	
Dr Mohammad Sayeid Al-Jamee		2021-05-21
bassam ali khalil abu haj		2020-08-03

**Luton Islamic Centre**

England & Wales - Charity number 1042630

---

# Accounts

---

**Luton Islamic Centre**  
**Unaudited Financial Statements**  
**5 April 2025**

# Luton Islamic Centre

## Financial Statements

Year ended 5 April 2025

---

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>16</b>
Notes to the detailed statement of financial activities	<b>18</b>

---

# Luton Islamic Centre

## Trustees' Annual Report

Year ended 5 April 2025

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2025.

### Reference and administrative details

**Registered charity name** Luton Islamic Centre

**Charity registration number** 1042630

**Principal office** 116 Bury Park Road  
Luton  
Bedfordshire  
LU1 1HE

### The trustees

Dr Farasat Latif  
Mr Bassam Ali Khalil Abu Haj  
Dr Mohammad Sayeid Al-Jamee

**Independent examiner** Durrani & Co  
72 Cardigan Street  
Luton  
Bedfordshire  
LU1 1RR

### Structure, governance and management

The constitution provides for a minimum of three trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

### Objectives and activities

On constitution, the Charity's objective was to educate members and non-members of the Islamic faith to bring about the cohesion and togetherness of the local Luton community. The charity began with an initial donation. Both the initial donation and subsequent donations since have been under the terms which allow the trustees to either retain the amounts as capital or to spend them.

The objectives of the charity include;

To advance the Islamic faith for the public benefit including through religious worship, religious education, and the collection and distribution of Zakat.

# Luton Islamic Centre

## Trustees' Annual Report *(continued)*

### Year ended 5 April 2025

---

#### Achievements and performance

During the reporting period, the charity continued to deliver its core charitable activities in line with its objects, with a focus on religious education, community support, and accessible services for beneficiaries.

#### 1. Service Improvements and Facilities

- Launched the Mawaqit prayer timetable system and installed a digital information screen to support accurate communication with attendees.
- Completed the construction of a guest room to accommodate visiting teachers and community guests.
- Continued to facilitate regular monthly nikkahs for members of the community.

#### 2. Educational and Religious Activities

A structured programme of teaching and support was maintained throughout the year, including:

##### Weekly classes:

- Riyadh Al-salihin
- Tajwid classes for sisters
- Tajwid classes for brothers
- Sisters' Revert Support Group

##### Monthly classes:

- Bangla-language sessions

##### Daily activities:

- Darul Qur'an classes for children

##### Periodic programmes:

- Saturday lessons for children with Dr Sayeid (scheduled to resume in May under a new teacher)
- A 12-week tajwid course delivered by Ustadh Abdullah

The charity also delivered structured teaching of key Islamic texts, including:

- Prophets' Sirah (Ustadh Aqeel)
- Six-part series on the life of Abu Bakr al-Siddiq (Ustadh Aqeel)
- al-Qaqaid al-Arba', Usul al-Thalathah, Usul al-Sittah, Kashf al-Shubuhah, and selected chapters from Masa'il al-Jahiliyyah (Ustadh Ariff)

#### 3. Workshops, Courses, and Public Events

The charity hosted a range of workshops and seminars, including:

- Two Level 5 hijamah workshops for both brothers and sisters
- December seminar: The Prophet's Farewell Advice delivered by Sh. Abdullah Shurykha and Sh. Farhan Shimmeery
- Seminar on The Life and Da'wah of Shaykh al-Albani with Dr Asim al-Qaryooti
- Dhul-Hijjah seminar: The Life of Prophet Ibrahim (AS)

# Luton Islamic Centre

## Trustees' Annual Report *(continued)*

### Year ended 5 April 2025

---

#### 4. Accessibility and Inclusion

- The organisation remains one of the few masjids in Luton with dedicated facilities for sisters.
- All activities were delivered in English, ensuring accessibility for a wide range of beneficiaries across the community.

#### **Financial review**

The net incoming resources for the year was a gain of £12,756. At the end of the financial year the reserves were £548,188 of unrestricted funds and £47,538 of restricted funds.

The adequacy of the reserves policy is reviewed annually. The trustees are satisfied that reserves are presently more than adequate to meet future expenditure.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the charity, the results of these operations or the state of affairs of the charity in the financial year subsequent to the financial year ended 5th April 2025.

#### **Plans for future periods**

The trustees intend to continue to provide relief in a similar capacity as before.

The trustees' annual report was approved on 5 December 2025 and signed on behalf of the board of trustees by:



Dr Farasat Latif  
Trustee

# Luton Islamic Centre

## Independent Examiner's Report to the Trustees of Luton Islamic Centre

Year ended 5 April 2025

---

I report to the trustees on my examination of the financial statements of Luton Islamic Centre ('the charity') for the year ended 5 April 2025.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Durrani & Co  
Independent Examiner

72 Cardigan Street  
Luton  
Bedfordshire  
LU1 1RR

# Luton Islamic Centre

## Statement of Financial Activities

Year ended 5 April 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
<b>Income and endowments</b>	<b>Note</b>				
Donations and legacies	4	182,876	18,490	201,366	220,970
Investment income	5	15,857	–	15,857	20,455
<b>Total income</b>		<u>198,733</u>	<u>18,490</u>	<u>217,223</u>	<u>241,425</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	2,785	–	2,785	5,571
Expenditure on charitable activities	7,8	177,458	24,224	201,682	166,899
<b>Total expenditure</b>		<u>180,243</u>	<u>24,224</u>	<u>204,467</u>	<u>172,470</u>
<b>Net income and net movement in funds</b>		<u>18,490</u>	<u>(5,734)</u>	<u>12,756</u>	<u>68,955</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,603,306	53,272	1,656,578	514,015
<b>Total funds carried forward</b>		<u>1,621,796</u>	<u>47,538</u>	<u>1,669,334</u>	<u>582,970</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

# Luton Islamic Centre

## Statement of Financial Position

5 April 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	13	1,275,136	1,277,670
<b>Current assets</b>			
Debtors	14	5,009	26,517
Cash at bank and in hand		391,304	355,146
		<u>396,313</u>	<u>381,663</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>2,115</u>	<u>2,755</u>
<b>Net current assets</b>		<u>394,198</u>	<u>378,908</u>
<b>Total assets less current liabilities</b>		<u>1,669,334</u>	<u>1,656,578</u>
<b>Net assets</b>		<u>1,669,334</u>	<u>1,656,578</u>
<b>Funds of the charity</b>			
Restricted funds		47,538	53,272
Unrestricted funds:			
Revaluation reserve		1,073,608	1,073,608
Other unrestricted income funds		<u>548,188</u>	<u>529,698</u>
<b>Total unrestricted funds</b>		<u>1,621,796</u>	<u>1,603,306</u>
<b>Total charity funds</b>	16	<u>1,669,334</u>	<u>1,656,578</u>

These financial statements were approved by the board of trustees and authorised for issue on 5 December 2025, and are signed on behalf of the board by:



Dr Farasat Latif  
Trustee

The notes on pages 7 to 14 form part of these financial statements.

# Luton Islamic Centre

## Notes to the Financial Statements

Year ended 5 April 2025

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 116 Bury Park Road, Luton, Bedfordshire, LU1 1HE.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

---

### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2025

---

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -    20% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2025

---

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	158,054	1,440	159,494
Dural quran	24,822	–	24,822
Fidyah	–	223	223
Zakat	–	3,919	3,919
Zakat ul fitr	–	12,908	12,908
	<u>182,876</u>	<u>18,490</u>	<u>201,366</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	159,840	61,130	220,970
Dural quran	–	–	–
Fidyah	–	–	–
Zakat	–	–	–
Zakat ul fitr	–	–	–
	<u>159,840</u>	<u>61,130</u>	<u>220,970</u>

#### 5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from investment properties	15,420	15,420	20,455	20,455
Bank receivable type 1	437	437	–	–
	<u>15,857</u>	<u>15,857</u>	<u>20,455</u>	<u>20,455</u>

---

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

### 6. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies				
- Donations	<u>2,785</u>	<u>2,785</u>	<u>5,571</u>	<u>5,571</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2025 £</b>
Activity type 1	–	24,224	24,225
Support costs	<u>177,458</u>	<u>–</u>	<u>177,457</u>
	<u>177,458</u>	<u>24,224</u>	<u>201,682</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activity type 1	–	21,191	21,191
Support costs	<u>145,708</u>	<u>–</u>	<u>145,708</u>
	<u>145,708</u>	<u>21,191</u>	<u>166,899</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Activity type 1	24,225	–	24,225	21,191
Governance costs	<u>–</u>	<u>176,945</u>	<u>176,945</u>	<u>145,359</u>
	<u>24,225</u>	<u>176,945</u>	<u>201,170</u>	<u>166,550</u>

### 9. Net income

Net income is stated after charging/(crediting):

	<b>2025 £</b>	2024 £
Depreciation of tangible fixed assets	<u>2,534</u>	<u>3,168</u>

### 10. Independent examination fees

	<b>2025 £</b>	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,525</u>	<u>1,445</u>

### 11. Staff costs

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2025

---

#### 11. Staff costs *(continued)*

The average head count of employees during the year was 6 (2024: 8).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 12. Trustee remuneration and expenses

Bassam Ali Khalil Abu Haj was remunerated £6,000 for providing lecturing and Khateeb services to the charity (2024: Nil).

No other remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

No trustee expenses have been incurred.

#### 13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
<b>At 6 April 2024 and 5 April 2025</b>	<u>1,265,000</u>	<u>37,332</u>	<u>1,302,332</u>
<b>Depreciation</b>			
At 6 April 2024	–	24,662	24,662
Charge for the year	–	<u>2,534</u>	<u>2,534</u>
<b>At 5 April 2025</b>	–	<u>27,196</u>	<u>27,196</u>
<b>Carrying amount</b>			
<b>At 5 April 2025</b>	<u>1,265,000</u>	<u>10,136</u>	<u>1,275,136</u>
At 5 April 2024	<u>1,265,000</u>	<u>12,670</u>	<u>1,277,670</u>

#### 14. Debtors

	2025 £	2024 £
Trade debtors	–	21,517
Other debtors	<u>5,009</u>	<u>5,000</u>
	<u>5,009</u>	<u>26,517</u>

#### 15. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,115	2,215
Social security and other taxes	–	<u>540</u>
	<u>2,115</u>	<u>2,755</u>

---

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2025

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 6 April 2024	Income £	Expenditure £	Transfers £	At 5 April 2025 £
General funds	529,698	198,733	(180,243)	–	548,188
Revaluation reserve	1,073,608	–	–	–	1,073,608
	<u>1,603,306</u>	<u>198,733</u>	<u>(180,243)</u>	<u>–</u>	<u>1,621,796</u>

	At 6 April 2023	Income £	Expenditure £	Transfers £	At 5 April 2024 £
General funds	500,682	180,295	(151,279)	–	529,698
Revaluation reserve	–	–	–	1,073,608	1,073,608
	<u>500,682</u>	<u>180,295</u>	<u>(151,279)</u>	<u>1,073,608</u>	<u>1,603,306</u>

##### Restricted funds

	At 6 April 2024	Income £	Expenditure £	Transfers £	At 5 April 2025 £
Restricted Fund 1 - desc in a/cs	53,272	18,490	(24,224)	–	47,538

	At 6 April 2023	Income £	Expenditure £	Transfers £	At 5 April 2024 £
Restricted Fund 1 - desc in a/cs	13,333	61,130	(21,191)	–	53,272

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,275,136	1,275,136
Current assets	396,313	396,313
Creditors less than 1 year	(2,115)	(2,115)
<b>Net assets</b>	<u>1,669,334</u>	<u>1,669,334</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,277,670	1,277,670
Current assets	381,663	381,663
Creditors less than 1 year	(2,755)	(2,755)
<b>Net assets</b>	<u>1,656,578</u>	<u>1,656,578</u>

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

---

### 18. Related parties

The Trustees of the charity had agreed to appoint Abdullah the son of Dr Mohammad Sayeid Al-Jamee (trustee) to serve as an Imam once a week.

**The following pages do not form part of the financial statements.**

# Luton Islamic Centre

## Detailed Statement of Financial Activities

Year ended 5 April 2025

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	159,494	220,970
Dural quran	24,822	–
Fidyah	223	–
Zakat	3,919	–
Zakat ul fitr	12,908	–
	<u>201,366</u>	<u>220,970</u>
<b>Investment income</b>		
Income from investment properties	15,420	20,455
Bank receivable type 1	437	–
	<u>15,857</u>	<u>20,455</u>
<b>Total income</b>	<u>217,223</u>	<u>241,425</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Fundraising and events	<u>2,785</u>	<u>5,571</u>
<b>Expenditure on charitable activities</b>		
Direct charitable activity UK	4,085	5,345
Direct charitable activity international	20,140	15,846
Wages/salaries	65,663	65,084
Rent and rates	4,499	3,413
Light & heat	13,927	10,129
Cleaning, repairs & maintenance	34,522	11,070
Insurance	5,493	5,209
Lecturers, khateebes & guests costs	16,583	22,450
Motor/travel costs	567	5,377
Accountancy fees	1,525	1,445
Legal and other professional fees	8,700	3,761
Telephone & internet	765	2,029
Computer, website and IT	10,364	6,328
Depreciation	2,534	3,168
Printing, postage & office costs	1,363	1,572
Quran classes teachers & imam cover	7,510	–
Bookkeeping and secretarial	1,470	1,165
Bank & merchant charges	1,460	3,159
Sundry expenses	512	1,49
	<u>201,682</u>	<u>166,899</u>
<b>Total expenditure</b>	<u>204,467</u>	<u>172,470</u>

# Luton Islamic Centre

## Detailed Statement of Financial Activities *(continued)*

Year ended 5 April 2025

---

	<b>2025</b> £	2024 £
Net income	<u>12,756</u>	<u>68,955</u>



**Luton Islamic Centre**

England & Wales - Charity number 1042630

---

# Accounts

---

**Luton Islamic Centre**

**Unaudited Financial Statements**

**5 April 2024**

# Luton Islamic Centre

## Financial Statements

Year ended 5 April 2024

---

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>15</b>
Notes to the detailed statement of financial activities	<b>16</b>

---

# Luton Islamic Centre

## Trustees' Annual Report

### Year ended 5 April 2024

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2024.

#### Reference and administrative details

<b>Registered charity name</b>	Luton Islamic Centre
<b>Charity registration number</b>	1042630
<b>Principal office</b>	116 Bury Park Road Luton Bedfordshire LU1 1HE

#### The trustees

Dr Farasat Latif  
Mr Bassam Ali Khalil Abu Haj  
Dr Mohammad Sayeid Al-Jamee

<b>Independent examiner</b>	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR
-----------------------------	--

#### Structure, governance and management

The constitution provides for a minimum of three trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

#### Objectives and activities

On constitution, the Charity's objective was to educate members and non-members of the Islamic faith to bring about the cohesion and togetherness of the local Luton community. The charity began with an initial donation. Both the initial donation and subsequent donations since have been under the terms which allow the trustees to either retain the amounts as capital or to spend them.

The objectives of the charity include;

- a) The advancement of education in Islamic culture, art and history.
- b) The advancement of the Islamic faith.
- c) The relief of need hardship or distress amongst women by the provision of a resource centre.

Provision of a mosque, which is accessible for the five daily prayers, 365 days per year, for men and women. Delivery of Friday sermon in English. Three classes per week, available free of charge, on various aspects of the Muslims religion. Annual conference - with international scholars in attendance. Free literature distributed to non-Muslims about Islam.

# Luton Islamic Centre

## Trustees' Annual Report *(continued)*

Year ended 5 April 2024

---

### **Achievements and performance**

Regular classes and seminars continued throughout the year that were attended by both men and women. We have continued to work closely with local mosques, the local council and the police to ensure community cohesion.

### **Financial review**

The net incoming resources for the year was a gain of £68,955.

The Trustees review the adequacy of the charity's reserves policy annually to ensure it aligns with the charity's objectives and future expenditure plans. During the most recent review, the Trustees identified that the restricted funds reserve had been understated. To rectify this, they approved a transfer of £60,000 from unrestricted funds to restricted funds.

At the end of the financial year, the charity's reserves were:

Unrestricted funds: £529,698

Restricted funds: £53,272

The Trustees are satisfied that these reserve levels are sufficient to support the charity's ongoing and future activities.

### **Plans for future periods**

The trustees intend to continue to provide relief in a similar capacity as before.

The trustees' annual report was approved on 25 November 2024 and signed on behalf of the board of trustees by:

Dr Farasat Latif  
Trustee

# Luton Islamic Centre

## Independent Examiner's Report to the Trustees of Luton Islamic Centre

Year ended 5 April 2024

---

I report to the trustees on my examination of the financial statements of Luton Islamic Centre ('the charity') for the year ended 5 April 2024.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Durrani & Co  
Independent Examiner

72 Cardigan Street  
Luton  
Bedfordshire  
LU1 1RR

# Luton Islamic Centre

## Statement of Financial Activities

Year ended 5 April 2024

			<b>2024</b>		2023
	Note	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	159,840	61,130	220,970	185,974
Investment income	5	<u>20,455</u>	–	<u>20,455</u>	<u>11,700</u>
<b>Total income</b>		<u>180,295</u>	<u>61,130</u>	<u>241,425</u>	<u>197,674</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	5,571	–	5,571	31,148
Expenditure on charitable activities	7,8	<u>145,708</u>	<u>21,191</u>	<u>166,899</u>	<u>118,796</u>
<b>Total expenditure</b>		<u>151,279</u>	<u>21,191</u>	<u>172,470</u>	<u>149,944</u>
<b>Net income and net movement in funds</b>		<u>29,016</u>	<u>39,939</u>	<u>68,955</u>	<u>47,730</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		500,682	13,333	514,015	466,285
<b>Total funds carried forward</b>		<u>529,698</u>	<u>53,272</u>	<u>582,970</u>	<u>514,015</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 13 form part of these financial statements.

# Luton Islamic Centre

## Statement of Financial Position

5 April 2024

---

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	13	1,277,670	207,230
<b>Current assets</b>			
Debtors	14	26,517	8,565
Cash at bank and in hand		355,146	299,780
		<u>381,663</u>	<u>308,345</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>2,755</u>	<u>1,560</u>
<b>Net current assets</b>		<u>378,908</u>	<u>306,785</u>
<b>Total assets less current liabilities</b>		<u>1,656,578</u>	<u>514,015</u>
<b>Net assets</b>		<u>1,656,578</u>	<u>514,015</u>
<b>Funds of the charity</b>			
Restricted funds		53,272	13,333
Unrestricted funds:			
Revaluation reserve		1,073,608	–
Other unrestricted income funds		<u>529,698</u>	<u>500,682</u>
<b>Total unrestricted funds</b>		<u>1,603,306</u>	<u>500,682</u>
<b>Total charity funds</b>	16	<u>1,656,578</u>	<u>514,015</u>

These financial statements were approved by the board of trustees and authorised for issue on 25 November 2024, and are signed on behalf of the board by:

Dr Farasat Latif  
Trustee

---

The notes on pages 6 to 13 form part of these financial statements.

# Luton Islamic Centre

## Notes to the Financial Statements

Year ended 5 April 2024

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 116 Bury Park Road, Luton, Bedfordshire, LU1 1HE.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2024

---

### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2024

---

### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -    20% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2024

---

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations type 1	<u>159,840</u>	<u>61,130</u>	<u>220,970</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations type 1	<u>175,366</u>	<u>10,608</u>	<u>185,974</u>

#### 5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from investment properties	<u>20,455</u>	<u>20,455</u>	<u>11,700</u>	<u>11,700</u>

#### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	<u>5,571</u>	<u>5,571</u>	<u>31,148</u>	<u>31,148</u>

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2024

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activity type 1	–	21,191	21,191
Support costs	145,708	–	145,708
	<u>145,708</u>	<u>21,191</u>	<u>166,899</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activity type 1	(279)	9,282	9,003
Support costs	109,793	–	109,793
	<u>109,514</u>	<u>9,282</u>	<u>118,796</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Activity type 1	21,191	–	21,191	9,003
Governance costs	–	145,359	145,359	109,793
	<u>21,191</u>	<u>145,359</u>	<u>166,550</u>	<u>118,796</u>

### 9. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>3,168</u>	<u>3,959</u>

### 10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,445</u>	<u>1,445</u>

### 11. Staff costs

The average head count of employees during the year was 8 (2023: 10).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2024

---

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

No trustee expenses have been incurred.

#### 13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 6 April 2023	191,392	37,332	228,724
Revaluations	1,073,608	–	1,073,608
<b>At 5 April 2024</b>	<u>1,265,000</u>	<u>37,332</u>	<u>1,302,332</u>
<b>Depreciation</b>			
At 6 April 2023	–	21,494	21,494
Charge for the year	–	3,168	3,168
<b>At 5 April 2024</b>	<u>–</u>	<u>24,662</u>	<u>24,662</u>
<b>Carrying amount</b>			
<b>At 5 April 2024</b>	<u>1,265,000</u>	<u>12,670</u>	<u>1,277,670</u>
At 5 April 2023	<u>191,392</u>	<u>15,838</u>	<u>207,230</u>

#### 14. Debtors

	<b>2024</b> £	2023 £
Trade debtors	21,517	2,565
Other debtors	5,000	6,000
	<u>26,517</u>	<u>8,565</u>

#### 15. Creditors: amounts falling due within one year

	<b>2024</b> £	2023 £
Accruals and deferred income	2,215	1,445
Social security and other taxes	540	115
	<u>2,755</u>	<u>1,560</u>

# Luton Islamic Centre

## Notes to the Financial Statements (continued)

### Year ended 5 April 2024

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 6 April 2023 £	Income £	Expenditure £	Transfers £	5 April 2024 £
General funds	500,682	180,295	(151,279)	–	529,698
Revaluation reserve	–	–	–	1,073,608	1,073,608
	<u>500,682</u>	<u>180,295</u>	<u>(151,279)</u>	<u>1,073,608</u>	<u>1,603,306</u>

	At 6 April 2022 £	Income £	Expenditure £	Transfers £	5 April 2023 £
General funds	454,278	187,066	(140,662)	–	500,682
Revaluation reserve	–	–	–	–	–
	<u>454,278</u>	<u>187,066</u>	<u>(140,662)</u>	<u>–</u>	<u>500,682</u>

##### Restricted funds

	At 6 April 2023 £	Income £	Expenditure £	Transfers £	5 April 2024 £
Restricted Fund 1 - desc in a/cs	13,333	61,130	(21,191)	–	53,272
	<u>13,333</u>	<u>61,130</u>	<u>(21,191)</u>	<u>–</u>	<u>53,272</u>

	At 6 April 2022 £	Income £	Expenditure £	Transfers £	5 April 2023 £
Restricted Fund 1 - desc in a/cs	12,007	10,608	(9,282)	–	13,333
	<u>12,007</u>	<u>10,608</u>	<u>(9,282)</u>	<u>–</u>	<u>13,333</u>

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,277,670	1,277,670
Current assets	381,663	381,663
Creditors less than 1 year	(2,755)	(2,755)
<b>Net assets</b>	<u>1,656,578</u>	<u>1,656,578</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	207,229	207,229
Current assets	308,345	308,345
Creditors less than 1 year	(1,559)	(1,559)
<b>Net assets</b>	<u>514,015</u>	<u>514,015</u>

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2024

---

### 18. Related parties

The Trustees of the charity had agreed to appoint Abdullah the son of Dr Mohammad Sayeid Al-Jamee (trustee) to serve as an Imam once a week.

**The following pages do not form part of the financial statements.**

# Luton Islamic Centre

## Detailed Statement of Financial Activities

Year ended 5 April 2024

---

	<b>2024</b>	2023
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations type 1	220,970	185,974
	<u>          </u>	<u>          </u>
<b>Investment income</b>		
Income from investment properties	20,455	11,700
	<u>          </u>	<u>          </u>
<b>Total income</b>	<u>241,425</u>	<u>197,674</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Fundraising and events	5,571	31,148
	<u>          </u>	<u>          </u>
<b>Expenditure on charitable activities</b>		
Direct charitable activity UK	5,345	9,003
Direct charitable activity international	15,846	–
Wages and salaries	65,084	62,623
Rent and rates	3,413	4,557
Light and heat	10,129	5,171
Repairs, maintenance and cleaning	11,070	5,718
Insurance	5,209	4,696
Quran classes, speakers and guests	22,450	–
Motor and travel costs	5,377	–
Legal and professional fees	5,206	14,265
Telephone and internet	2,029	4,017
Computer, website and IT	6,328	–
Depreciation	3,168	3,959
Printing, postage and stationery	1,572	1,372
Bookkeeping and secretarial	1,165	1,860
Bank and merchant charges	3,159	1,555
Sundry expenses	349	–
	<u>166,899</u>	<u>118,796</u>
<b>Total expenditure</b>	<u>172,470</u>	<u>149,944</u>
<b>Net income</b>	<u>68,955</u>	<u>47,730</u>

---

# Luton Islamic Centre

## Notes to the Detailed Statement of Financial Activities

Year ended 5 April 2024

---

	2024 £	2023 £
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Donations - fundraising and events	5,571	31,148
	<u>5,571</u>	<u>31,148</u>
<b>Costs of raising donations and legacies</b>	<u>5,571</u>	<u>31,148</u>
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b>Activities undertaken directly</b>		
Direct charitable activity 1 - charitable activities UK	5,345	9,003
Direct charitable activity 1 - charitable activities international	15,846	-
	<u>21,191</u>	<u>9,003</u>
<b>Governance costs</b>		
Governance costs - wages/salaries	65,084	62,623
Governance costs - rent and rates	3,413	4,557
Governance costs - light & heat	10,129	5,171
Governance costs - cleaning, repairs & maintenance	11,070	5,718
Governance costs - insurance	5,209	4,696
Governance costs - Quran classes, speakers & guests	22,450	-
Governance costs - motor/travel costs	5,377	-
Governance costs - accountancy fees	1,445	1,445
Governance costs - legal and other professional fees	3,761	12,820
Governance costs - telephone & internet	2,029	4,017
Governance costs - computer, website and IT	6,328	-
Governance costs - depreciation	3,168	3,959
Governance costs - printing, postage & office costs	1,572	1,372
Governance costs - bookkeeping and secretarial	1,165	1,860
Governance costs - bank & merchant charges	3,159	1,555
Governance costs - sundry expenses	349	-
	<u>145,708</u>	<u>109,793</u>
<b>Expenditure on charitable activities</b>	<u>166,899</u>	<u>118,796</u>

---

**Luton Islamic Centre**

England & Wales - Charity number 1042630

---

# Accounts

---

**Luton Islamic Centre**

**Unaudited Financial Statements**

**5 April 2023**

# Luton Islamic Centre

## Financial Statements

Year ended 5 April 2023

---

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>14</b>
Notes to the detailed statement of financial activities	<b>15</b>

---

# Luton Islamic Centre

## Trustees' Annual Report

### Year ended 5 April 2023

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2023.

#### Reference and administrative details

<b>Registered charity name</b>	Luton Islamic Centre
<b>Charity registration number</b>	1042630
<b>Principal office</b>	116 Bury Park Road Luton Bedfordshire LU1 1HE

#### The trustees

Dr Farasat Latif  
Mr Bassam Ali Khalil Abu Haj  
Dr Mohammad Sayeid Al-Jamee

<b>Independent examiner</b>	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR
-----------------------------	--

#### Structure, governance and management

The constitution provides for a minimum of three trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

#### Objectives and activities

On constitution, the Charity's objective was to educate members and non-members of the Islamic faith to bring about the cohesion and togetherness of the local Luton community. The charity began with an initial donation. Both the initial donation and subsequent donations since have been under the terms which allow the trustees to either retain the amounts as capital or to spend them.

The objectives of the charity include;

- a) The advancement of education in Islamic culture, art and history
- b) The advancement of the Islamic faith
- c) The relief of need hardship or distress amongst women by the provision of a resource centre.

Provision of a mosque, which is accessible for the five daily prayers, 365 days per year, for men and women. Delivery of Friday sermon in English. Three classes per week, available free of charge, on various aspects of the Muslims religion. Annual conference - with international scholars in attendance. Free literature distributed to non-Muslims about Islam.

# Luton Islamic Centre

## Trustees' Annual Report *(continued)*

### Year ended 5 April 2023

---

#### **Achievements and performance**

Regular classes and seminars continued throughout the year that were attended by both men and women. We have continued to work closely with local mosques, the local council and the police to ensure community cohesion.

#### **Financial review**

The net incoming resources for the year was a gain of £47,730. At the end of the financial year the reserves were £500,682 of unrestricted funds and £13,333 of restricted funds.

The adequacy of the reserves policy is reviewed annually. The trustees are satisfied that reserves are presently more than adequate to meet future expenditure.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the charity, the results of these operations or the state of affairs of the charity in the financial year subsequent to the financial year ended 5th April 2023.

#### **Plans for future periods**

The trustees intend to continue to provide relief in a similar capacity as before.

The trustees' annual report was approved on 11 October 2023 and signed on behalf of the board of trustees by:

Dr Farasat Latif  
Trustee

# Luton Islamic Centre

## Independent Examiner's Report to the Trustees of Luton Islamic Centre

Year ended 5 April 2023

---

I report to the trustees on my examination of the financial statements of Luton Islamic Centre ('the charity') for the year ended 5 April 2023.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Durrani & Co  
Independent Examiner

72 Cardigan Street  
Luton  
Bedfordshire  
LU1 1RR

# Luton Islamic Centre

## Statement of Financial Activities

Year ended 5 April 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	175,366	10,608	185,974	155,905
Investment income	5	11,700	–	11,700	11,310
<b>Total income</b>		<u>187,066</u>	<u>10,608</u>	<u>197,674</u>	<u>167,215</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	31,148	–	31,148	–
Expenditure on charitable activities	7,8	109,514	9,282	118,796	132,617
<b>Total expenditure</b>		<u>140,662</u>	<u>9,282</u>	<u>149,944</u>	<u>132,617</u>
<b>Net income and net movement in funds</b>		<u>46,404</u>	<u>1,326</u>	<u>47,730</u>	<u>34,598</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		454,278	12,007	466,285	431,687
<b>Total funds carried forward</b>		<u>500,682</u>	<u>13,333</u>	<u>514,015</u>	<u>466,285</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

# Luton Islamic Centre

## Statement of Financial Position

5 April 2023

---

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	13	207,230	209,889
<b>Current assets</b>			
Debtors	14	8,565	6,000
Cash at bank and in hand		299,780	251,772
		<u>308,345</u>	<u>257,772</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>1,560</u>	<u>1,376</u>
<b>Net current assets</b>		<u>306,785</u>	<u>256,396</u>
<b>Total assets less current liabilities</b>		<u>514,015</u>	<u>466,285</u>
<b>Net assets</b>		<u>514,015</u>	<u>466,285</u>
<b>Funds of the charity</b>			
Restricted funds		13,333	12,007
Unrestricted funds		<u>500,682</u>	<u>454,278</u>
<b>Total charity funds</b>	16	<u>514,015</u>	<u>466,285</u>

These financial statements were approved by the board of trustees and authorised for issue on 11 October 2023, and are signed on behalf of the board by:

Dr Farasat Latif  
Trustee

---

The notes on pages 6 to 12 form part of these financial statements.

# Luton Islamic Centre

## Notes to the Financial Statements

Year ended 5 April 2023

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 116 Bury Park Road, Luton, Bedfordshire, LU1 1HE.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2023

---

### 3. Accounting policies *(continued)*

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2023

---

### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -    20% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2023

---

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations type 1	175,366	10,608	185,974
<b>Grants</b>			
Grants receivable type 1	—	—	—
	<u>175,366</u>	<u>10,608</u>	<u>185,974</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations type 1	136,850	11,296	148,146
<b>Grants</b>			
Grants receivable type 1	7,759	—	7,759
	<u>144,609</u>	<u>11,296</u>	<u>155,905</u>

#### 5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from investment properties	<u>11,700</u>	<u>11,700</u>	<u>11,310</u>	<u>11,310</u>

---

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2023

### 6. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	31,148	31,148	—	—

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2023 £</b>
Activity type 1	(279)	9,282	9,003
Support costs	109,793	—	109,793
	<u>109,514</u>	<u>9,282</u>	<u>118,796</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Activity type 1	22,462	750	23,212
Support costs	107,905	1,500	109,405
	<u>130,367</u>	<u>2,250</u>	<u>132,617</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2023 £</b>	Total fund 2022 £
Activity type 1	9,003	—	9,003	23,212
Governance costs	—	109,793	109,793	109,405
	<u>9,003</u>	<u>109,793</u>	<u>118,796</u>	<u>132,617</u>

### 9. Net income

Net income is stated after charging/(crediting):

	<b>2023 £</b>	2022 £
Depreciation of tangible fixed assets	<u>3,959</u>	<u>4,625</u>

### 10. Independent examination fees

	<b>2023 £</b>	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,445</u>	<u>1,125</u>

### 11. Staff costs

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2023

---

#### 11. Staff costs *(continued)*

The average head count of employees during the year was 10 (2022: 11).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 12. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

no trustee expenses have been incurred.

#### 13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 6 April 2022	191,392	36,032	227,424
Additions	–	1,300	1,300
<b>At 5 April 2023</b>	<u>191,392</u>	<u>37,332</u>	<u>228,724</u>
<b>Depreciation</b>			
At 6 April 2022	–	17,535	17,535
Charge for the year	–	3,959	3,959
<b>At 5 April 2023</b>	<u>–</u>	<u>21,494</u>	<u>21,494</u>
<b>Carrying amount</b>			
<b>At 5 April 2023</b>	<u>191,392</u>	<u>15,838</u>	<u>207,230</u>
At 5 April 2022	<u>191,392</u>	<u>18,497</u>	<u>209,889</u>

#### 14. Debtors

	2023 £	2022 £
Trade debtors	2,565	–
Other debtors	6,000	6,000
	<u>8,565</u>	<u>6,000</u>

#### 15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,445	–
Social security and other taxes	115	251
Other creditors	–	1,125
	<u>1,560</u>	<u>1,376</u>

---

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2023

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 6 April 2022 £	Income £	Expenditure £	At 5 April 2023 £
General funds	<u>454,278</u>	<u>187,066</u>	<u>(140,662)</u>	<u>500,682</u>

	At 6 April 2021 £	Income £	Expenditure £	At 5 April 2022 £
General funds	<u>428,726</u>	<u>155,919</u>	<u>(130,367)</u>	<u>454,278</u>

##### Restricted funds

	At 6 April 2022 £	Income £	Expenditure £	At 5 April 2023 £
Restricted Fund 1 - desc in a/cs	<u>12,007</u>	<u>10,608</u>	<u>(9,282)</u>	<u>13,333</u>

	At 6 April 2021 £	Income £	Expenditure £	At 5 April 2022 £
Restricted Fund 1 - desc in a/cs	<u>2,961</u>	<u>11,296</u>	<u>(2,250)</u>	<u>12,007</u>

#### 17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	207,229	207,229
Current assets	308,345	308,345
Creditors less than 1 year	<u>(1,559)</u>	<u>(1,559)</u>
<b>Net assets</b>	<u>514,015</u>	<u>514,015</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	209,889	209,889
Current assets	257,772	257,772
Creditors less than 1 year	<u>(1,376)</u>	<u>(1,376)</u>
<b>Net assets</b>	<u>466,285</u>	<u>466,285</u>

#### 18. Related parties

The Trustees of the charity had agreed to appoint Abdullah the son of Dr Mohammad Sayeid Al-Jamee (trustee) to serve as an Imam once a week.

**The following pages do not form part of the financial statements.**

# Luton Islamic Centre

## Detailed Statement of Financial Activities

Year ended 5 April 2023

---

	<b>2023</b>	2022
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations type 1	185,974	148,146
Grants receivable type 1	–	7,759
	<u>185,974</u>	<u>155,905</u>
<b>Investment income</b>		
Income from investment properties	<u>11,700</u>	<u>11,310</u>
	<u>197,674</u>	<u>167,215</u>
<b>Total income</b>		
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Fundraising and events	<u>31,148</u>	<u>–</u>
<b>Expenditure on charitable activities</b>		
Charitable activities	9,003	23,212
Wages and salaries	62,623	57,255
Rent and rates	4,557	4,553
Repairs and maintenance	5,718	13,672
Insurance	4,696	4,636
Legal and professional fees	14,265	11,994
Telephone and computer	4,017	3,316
Depreciation	3,959	4,624
Printing, postage and stationery	1,372	2,685
Utilities	5,171	6,200
Bookkeeping and secretarial	1,860	470
Merchant fees	1,555	–
	<u>118,796</u>	<u>132,617</u>
<b>Total expenditure</b>	<u>149,944</u>	<u>132,617</u>
<b>Net income</b>	<u>47,730</u>	<u>34,598</u>

---

# Luton Islamic Centre

## Notes to the Detailed Statement of Financial Activities

Year ended 5 April 2023

---

	<b>2023</b>	2022
	£	£
<b>Costs of raising donations and legacies</b>		
<b>Costs of raising donations and legacies - Donations</b>		
Donations - fundraising and events	31,148	–
	<u>31,148</u>	<u>–</u>
<b>Costs of raising donations and legacies</b>	<u>31,148</u>	<u>–</u>
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b>Activities undertaken directly</b>		
Direct charitable activity 1 - charitable activities	9,003	23,212
	<u>9,003</u>	<u>23,212</u>
<b>Governance costs</b>		
Governance costs - wages/salaries	62,623	57,255
Governance costs - rent and rates	4,557	4,553
Governance costs - repairs & maintenance	5,718	13,672
Governance costs - insurance	4,696	4,636
Governance costs - accountancy fees	1,445	1,125
Governance costs - legal and other professional fees	12,820	10,869
Governance costs - telephone and computer	4,017	3,316
Governance costs - depreciation	3,959	4,624
Governance costs - printing, postage and stationery	1,372	2,685
Governance costs - utilities	5,171	6,200
Governance costs - bookkeeping and secretarial	1,860	470
Governance costs - merchant fees	1,555	–
	<u>109,793</u>	<u>109,405</u>
	<u>118,796</u>	<u>132,617</u>
<b>Expenditure on charitable activities</b>	<u>118,796</u>	<u>132,617</u>

---

**Luton Islamic Centre**

England & Wales - Charity number 1042630

---

# Accounts

---

**Luton Islamic Centre**

**Unaudited Financial Statements**

**5 April 2022**

# Luton Islamic Centre

## Financial Statements

Year ended 5 April 2022

---

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>14</b>
Notes to the detailed statement of financial activities	<b>15</b>

---

# Luton Islamic Centre

## Trustees' Annual Report

Year ended 5 April 2022

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2022.

### Reference and administrative details

<b>Registered charity name</b>	Luton Islamic Centre
<b>Charity registration number</b>	1042630
<b>Principal office</b>	116 Bury Park Road Luton Bedfordshire LU1 1HE

### The trustees

Dr Farasat Latif  
Mr Bassam Ali Khalil Abu Haj  
Dr Mohammad Sayeid Al-Jamee

<b>Independent examiner</b>	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR
-----------------------------	--

### Structure, governance and management

The constitution provides for a minimum of three trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

### Objectives and activities

On constitution, the Charity's objective was to educate members and non-members of the Islamic faith to bring about the cohesion and togetherness of the local Luton community. The charity began with an initial donation. Both the initial donation and subsequent donations since have been under the terms which allow the trustees to either retain the amounts as capital or to spend them.

The objectives of the charity include;

- a) The advancement of education in Islamic culture, art and history
- b) The advancement of the Islamic faith
- c) The relief of need hardship or distress amongst women by the provision of a resource centre.

Provision of a mosque, which is accessible for the five daily prayers, 365 days per year, for men and women. Delivery of Friday sermon in English. Three classes per week, available free of charge, on various aspects of the Muslims religion. Annual conference - with international scholars in attendance. Free literature distributed to non-Muslims about Islam.

# Luton Islamic Centre

## Trustees' Annual Report *(continued)*

### Year ended 5 April 2022

---

#### **Achievements and performance**

Regular classes and seminars continued throughout the year that were attended by both men and women. We have continued to work closely with local mosques, the local council and the police to ensure community cohesion.

#### **Financial review**

The net incoming resources for the year was a gain of £34,598. At the end of the financial year the reserves were £454,278 of unrestricted funds and £12,007 of restricted funds.

The adequacy of the reserves policy is reviewed annually. The trustees are satisfied that reserves are presently more than adequate to meet future expenditure.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the charity, the results of these operations or the state of affairs of the charity in the financial year subsequent to the financial year ended 5th April 2022.

#### **Plans for future periods**

The trustees intend to continue to provide relief in a similar capacity as before.

The trustees' annual report was approved on 10 October 2022 and signed on behalf of the board of trustees by:

Dr Farasat Latif  
Trustee

# Luton Islamic Centre

## Independent Examiner's Report to the Trustees of Luton Islamic Centre

Year ended 5 April 2022

---

I report to the trustees on my examination of the financial statements of Luton Islamic Centre ('the charity') for the year ended 5 April 2022.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Durrani & Co  
Independent Examiner

72 Cardigan Street  
Luton  
Bedfordshire  
LU1 1RR

# Luton Islamic Centre

## Statement of Financial Activities

Year ended 5 April 2022

---

			<b>2022</b>		2021
	<b>Note</b>	Unrestricted funds £	Restricted funds £	<b>Total funds</b> £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	<b>4</b>	144,609	11,296	155,905	153,628
Investment income	<b>5</b>	11,310	–	11,310	3,690
<b>Total income</b>		<u>155,919</u>	<u>11,296</u>	<u>167,215</u>	<u>157,318</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>6,7</b>	130,367	2,250	132,617	153,224
<b>Total expenditure</b>		<u>130,367</u>	<u>2,250</u>	<u>132,617</u>	<u>153,224</u>
<b>Net income and net movement in funds</b>		<u>25,552</u>	<u>9,046</u>	<u>34,598</u>	<u>4,094</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		428,726	2,961	431,687	427,593
<b>Total funds carried forward</b>		<u>454,278</u>	<u>12,007</u>	<u>466,285</u>	<u>431,687</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

---

The notes on pages 6 to 12 form part of these financial statements.

# Luton Islamic Centre

## Statement of Financial Position

5 April 2022

---

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	12	209,889	213,075
<b>Current assets</b>			
Debtors	13	6,000	8,287
Cash at bank and in hand		<u>251,772</u>	<u>211,512</u>
		257,772	219,799
<b>Creditors: amounts falling due within one year</b>	14	<u>1,376</u>	<u>1,187</u>
<b>Net current assets</b>		<u>256,396</u>	<u>218,612</u>
<b>Total assets less current liabilities</b>		<u>466,285</u>	<u>431,687</u>
<b>Net assets</b>		<u>466,285</u>	<u>431,687</u>
<b>Funds of the charity</b>			
Restricted funds		12,007	2,961
Unrestricted funds		<u>454,278</u>	<u>428,726</u>
<b>Total charity funds</b>	15	<u>466,285</u>	<u>431,687</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 October 2022, and are signed on behalf of the board by:

Dr Farasat Latif  
Trustee

---

The notes on pages 6 to 12 form part of these financial statements.

# Luton Islamic Centre

## Notes to the Financial Statements

Year ended 5 April 2022

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 116 Bury Park Road, Luton, Bedfordshire, LU3 1RJ.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2022

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2022

---

#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations type 1	136,850	11,296	148,146
<b>Grants</b>			
Grants receivable type 1	7,759	–	7,759
	<u>144,609</u>	<u>11,296</u>	<u>155,905</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations type 1	72,245	13,713	85,958

---

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Grants</b>			
Grants receivable type 1	67,670	–	67,670
	<u>139,915</u>	<u>13,713</u>	<u>153,628</u>

### 5. Investment income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Income from investment properties	11,310	11,310	3,690	3,690

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>
Activity type 1	22,462	750	23,212
Support costs	107,905	1,500	109,405
	<u>130,367</u>	<u>2,250</u>	<u>132,617</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activity type 1	16,973	6,550	23,523
Support costs	125,499	4,202	129,701
	<u>142,472</u>	<u>10,752</u>	<u>153,224</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2022 £</b>	Total fund 2021 £
Activity type 1	23,212	–	23,212	23,523
Governance costs	–	109,405	109,405	129,701
	<u>23,212</u>	<u>109,405</u>	<u>132,617</u>	<u>153,224</u>

### 8. Net income

Net income is stated after charging/(crediting):

	<b>2022 £</b>	2021 £
Depreciation of tangible fixed assets	<u>4,625</u>	<u>5,420</u>

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2022

---

#### 9. Independent examination fees

	<b>2022</b>	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,125	1,095

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2022</b>	2021
	£	£
Wages and salaries	57,255	77,687

The average head count of employees during the year was 11 (2021: 8).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 11. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

no trustee expenses have been incurred.

#### 12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	<b>Total</b> £
<b>Cost</b>			
At 6 April 2021	191,392	34,593	225,985
Additions	–	1,439	1,439
<b>At 5 April 2022</b>	<u>191,392</u>	<u>36,032</u>	<u>227,424</u>
<b>Depreciation</b>			
At 6 April 2021	–	12,910	12,910
Charge for the year	–	4,625	4,625
<b>At 5 April 2022</b>	<u>–</u>	<u>17,535</u>	<u>17,535</u>
<b>Carrying amount</b>			
<b>At 5 April 2022</b>	<u>191,392</u>	<u>18,497</u>	<u>209,889</u>
At 5 April 2021	<u>191,392</u>	<u>21,683</u>	<u>213,075</u>

#### 13. Debtors

	<b>2022</b>	2021
	£	£
Other debtors	6,000	8,287

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2022

---

#### 14. Creditors: amounts falling due within one year

	<b>2022</b>	2021
	£	£
Accruals and deferred income	–	92
Social security and other taxes	251	–
Other creditors	1,125	1,095
	<u>1,376</u>	<u>1,187</u>

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 6 April 2021	Income £	Expenditure £	At 5 April 2022
General funds	<u>428,726</u>	<u>155,919</u>	<u>(130,367)</u>	<u>454,278</u>

	At 6 April 2020	Income £	Expenditure £	At 5 April 2021
General funds	<u>427,593</u>	<u>143,605</u>	<u>(142,472)</u>	<u>428,726</u>

##### Restricted funds

	At 6 April 2021	Income £	Expenditure £	At 5 April 2022
Restricted Fund 1 - desc in a/cs	<u>2,961</u>	<u>11,296</u>	<u>(2,250)</u>	<u>12,007</u>

	At 6 April 2020	Income £	Expenditure £	At 5 April 2021
Restricted Fund 1 - desc in a/cs	<u>–</u>	<u>13,713</u>	<u>(10,752)</u>	<u>2,961</u>

# Luton Islamic Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2022

---

### 16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	209,889	209,889
Current assets	257,772	257,772
Creditors less than 1 year	(1,376)	(1,376)
<b>Net assets</b>	<u>466,285</u>	<u>466,285</u>

  

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	213,074	213,074
Current assets	219,799	219,799
Creditors less than 1 year	(1,187)	(1,187)
<b>Net assets</b>	<u>431,686</u>	<u>431,686</u>

### 17. Related parties

The Trustees of the charity had agreed to appoint Abdullah the son of Dr Mohammad Sayeid Al-Jamee (trustee) to serve as an Imam once a week from the 12th November 2021.

**The following pages do not form part of the financial statements.**

# Luton Islamic Centre

## Detailed Statement of Financial Activities

Year ended 5 April 2022

---

	<b>2022</b>	2021
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations type 1	148,146	85,958
Grants receivable type 1	7,759	67,670
	<u>155,905</u>	<u>153,628</u>
<b>Investment income</b>		
Income from investment properties	11,310	3,690
	<u>11,310</u>	<u>3,690</u>
<b>Total income</b>	<u>167,215</u>	<u>157,318</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Costs of generating voluntary income	23,212	23,523
Wages and salaries	57,255	77,687
Rent and rates	4,553	4,923
Repairs and maintenance	13,672	20,186
Insurance	4,636	4,238
Legal and professional fees	11,994	6,436
Telephone and computer	3,316	1,942
Depreciation	4,624	5,421
Printing, postage and stationery	2,685	1,520
Utilities	6,200	6,574
Bookkeeping and secretarial	470	774
	<u>132,617</u>	<u>153,224</u>
<b>Total expenditure</b>	<u>132,617</u>	<u>153,224</u>
<b>Net income</b>	<u>34,598</u>	<u>4,094</u>

---

# Luton Islamic Centre

## Notes to the Detailed Statement of Financial Activities

Year ended 5 April 2022

---

	<b>2022</b>	2021
	£	£
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
Costs of generating voluntary income	23,212	23,523
<b>Governance costs</b>		
Governance costs - wages/salaries	57,255	77,687
Governance costs - rent and rates	4,553	4,923
Governance costs - repairs & maintenance	13,672	20,186
Governance costs - insurance	4,636	4,238
Governance costs - accountancy fees	1,125	1,095
Governance costs - legal and other professional fees	10,869	5,106
Governance costs - financial advice	–	235
Governance costs - telephone and computer	3,316	1,942
Governance costs - depreciation	4,624	5,421
Governance costs - printing, postage and stationery	2,685	1,520
Governance costs - utilities	6,200	6,574
Governance costs - bookkeeping and secretarial	470	774
	<u>109,405</u>	<u>129,701</u>
<b>Expenditure on charitable activities</b>	<u>132,617</u>	<u>153,224</u>

---

**Luton Islamic Centre**

England & Wales - Charity number 1042630

---

# Accounts

---

**Call To Islam Education Centre**  
**Unaudited Financial Statements**  
**5 April 2021**

# Call To Islam Education Centre

## Financial Statements

Year ended 5 April 2021

---

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities	<b>4</b>
Statement of financial position	<b>5</b>
Notes to the financial statements	<b>6</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>14</b>
Notes to the detailed statement of financial activities	<b>15</b>

---

# Call To Islam Education Centre

## Trustees' Annual Report

Year ended 5 April 2021

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2021.

### Reference and administrative details

<b>Registered charity name</b>	Call To Islam Education Centre
<b>Charity registration number</b>	1042630
<b>Principal office</b>	116 Bury Park Road Luton Bedfordshire LU3 1RJ

### The trustees

Dr Farasat Latif  
Mr Bassam Ali Khalil Abu Haj  
Mr Mohammad Sayeid Al-Jamee

<b>Independent examiner</b>	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR
-----------------------------	--

### Structure, governance and management

The constitution provides for a minimum of four trustees. Where there is a requirement for new trustees, these would be identified and appointed by the remaining trustees, subject to the approval by AGM. The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibility, the governing document, administrative procedures, the history and philosophical approach of the charity. The trustees have taken steps to identify major risks to which the charity is exposed and systems have been established to mitigate those risks.

### Objectives and activities

On constitution, the Charity's objective was to educate members and non-members of the Islamic faith to bring about the cohesion and togetherness of the local Luton community. The charity began with an initial donation. Both the initial donation and subsequent donations since have been under the terms which allow the trustees to either retain the amounts as capital or to spend them.

The objectives of the charity include;

- a) The advancement of education in Islamic culture, art and history
- b) The advancement of the Islamic faith
- c) The relief of need hardship or distress amongst women by the provision of a resource centre.

Provision of a mosque, which is accessible for the five daily prayers, 365 days per year, for men and women. Delivery of Friday sermon in English. Three classes per week, available free of charge, on various aspects of the Muslims religion. Annual conference - with international scholars in attendance. Free literature distributed to non-Muslims about Islam.

# Call To Islam Education Centre

## Trustees' Annual Report *(continued)*

### Year ended 5 April 2021

---

#### **Achievements and performance**

Regular classes and seminars continued throughout the year that were attended by both men and women. We have continued to work closely with local mosques, the local council and the police to ensure community cohesion.

#### **Financial review**

The net incoming resources for the year was a gain of £4,094. At the end of the financial year the reserves were £428,727 of unrestricted funds and £2,961 of restricted funds.

The adequacy of the reserves policy is reviewed annually. The trustees are satisfied that reserves are presently more than adequate to meet future expenditure.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the charity, the results of these operations or the state of affairs of the charity in the financial year subsequent to the financial year ended 5th April 2021.

#### **Plans for future periods**

The trustees intend to continue to provide relief in a similar capacity as before.

The trustees' annual report was approved on 4 February 2022 and signed on behalf of the board of trustees by:

Dr Farasat Latif  
Trustee

# Call To Islam Education Centre

## Independent Examiner's Report to the Trustees of Call To Islam Education Centre

Year ended 5 April 2021

---

I report to the trustees on my examination of the financial statements of Call To Islam Education Centre ('the charity') for the year ended 5 April 2021.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Durrani & Co  
Independent Examiner

72 Cardigan Street  
Luton  
Bedfordshire  
LU1 1RR

# Call To Islam Education Centre

## Statement of Financial Activities

Year ended 5 April 2021

---

			<b>2021</b>		2020
	<b>Note</b>	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	<b>4</b>	139,915	13,713	153,628	205,470
Charitable activities	<b>5</b>	–	–	–	135
Investment income	<b>6</b>	3,690	–	3,690	3,000
<b>Total income</b>		<u>143,605</u>	<u>13,713</u>	<u>157,318</u>	<u>208,605</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>7,8</b>	<u>142,471</u>	<u>10,752</u>	<u>153,224</u>	<u>144,574</u>
<b>Total expenditure</b>		<u>142,471</u>	<u>10,752</u>	<u>153,224</u>	<u>144,574</u>
<b>Net income and net movement in funds</b>		<u>1,134</u>	<u>2,961</u>	<u>4,094</u>	<u>64,031</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>427,593</u>	–	<u>427,593</u>	<u>363,562</u>
<b>Total funds carried forward</b>		<u>428,727</u>	<u>2,961</u>	<u>431,688</u>	<u>427,592</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

---

The notes on pages 6 to 12 form part of these financial statements.

# Call To Islam Education Centre

## Statement of Financial Position

5 April 2021

---

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	13	213,075	218,495
<b>Current assets</b>			
Debtors	14	8,287	8,746
Cash at bank and in hand		<u>211,512</u>	<u>201,247</u>
		219,799	209,993
<b>Creditors: amounts falling due within one year</b>	15	<u>1,187</u>	<u>895</u>
<b>Net current assets</b>		<u>218,612</u>	<u>209,098</u>
<b>Total assets less current liabilities</b>		<u>431,687</u>	<u>427,593</u>
<b>Net assets</b>		<u>431,687</u>	<u>427,593</u>
<b>Funds of the charity</b>			
Restricted funds		2,961	–
Unrestricted funds		<u>428,727</u>	<u>427,592</u>
<b>Total charity funds</b>	16	<u>431,688</u>	<u>427,592</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 February 2022, and are signed on behalf of the board by:

Dr Farasat Latif  
Trustee

---

The notes on pages 6 to 12 form part of these financial statements.

# Call To Islam Education Centre

## Notes to the Financial Statements

Year ended 5 April 2021

---

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 116 Bury Park Road, Luton, Bedfordshire, LU3 1RJ.

### 2. Statement of compliance

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

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Call To Islam Education Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

---

### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Call To Islam Education Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

---

### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations type 1	72,245	13,713	85,958
<b>Grants</b>			
Grants receivable type 1	67,670	–	67,670
	<u>139,915</u>	<u>13,713</u>	<u>153,628</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations type 1	205,470	–	205,470

---

# Call To Islam Education Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Grants</b>			
Grants receivable type 1	—	—	—
	<u>205,470</u>	<u>—</u>	<u>205,470</u>

### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Refunds	—	—	135	135
	<u>—</u>	<u>—</u>	<u>135</u>	<u>135</u>

### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	Total Funds 2020 £
Income from investment properties	3,690	3,690	3,000	3,000
	<u>3,690</u>	<u>3,690</u>	<u>3,000</u>	<u>3,000</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>	Total Funds 2020 £
Activity type 1	16,973	6,550	23,523	
Support costs	125,498	4,202	129,701	
	<u>142,471</u>	<u>10,752</u>	<u>153,224</u>	
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	
Activity type 1	47,163	—	47,163	
Support costs	97,412	—	97,411	
	<u>144,575</u>	<u>—</u>	<u>144,574</u>	

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2021 £</b>	Total fund 2020 £
Activity type 1	23,523	—	23,523	47,163
Governance costs	—	129,701	129,701	97,411
	<u>23,523</u>	<u>129,701</u>	<u>153,224</u>	<u>144,574</u>

# Call To Islam Education Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2021

---

#### 9. Net income

Net income is stated after charging/(crediting):

	<b>2021</b>	2020
	£	£
Depreciation of tangible fixed assets	<u>5,420</u>	<u>6,776</u>

#### 10. Independent examination fees

	<b>2021</b>	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,095</u>	<u>895</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2021</b>	2020
	£	£
Wages and salaries	<u>77,687</u>	<u>66,715</u>

The average head count of employees during the year was 8 (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 12. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

no trustee expenses have been incurred.

#### 13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	<b>Total £</b>
<b>Cost</b>			
<b>At 6 April 2020 and 5 April 2021</b>	<u>191,392</u>	<u>34,593</u>	<u>225,985</u>
<b>Depreciation</b>			
At 6 April 2020	–	7,490	7,490
Charge for the year	–	5,420	5,420
<b>At 5 April 2021</b>	<u>–</u>	<u>12,910</u>	<u>12,910</u>
<b>Carrying amount</b>			
<b>At 5 April 2021</b>	<u>191,392</u>	<u>21,683</u>	<u>213,075</u>
At 5 April 2020	<u>191,392</u>	<u>27,103</u>	<u>218,495</u>

---

# Call To Islam Education Centre

## Notes to the Financial Statements *(continued)*

### Year ended 5 April 2021

#### 14. Debtors

	<b>2021</b>	2020
	£	£
Prepayments and accrued income	–	2,279
Other debtors	8,287	6,467
	<u>8,287</u>	<u>8,746</u>

#### 15. Creditors: amounts falling due within one year

	<b>2021</b>	2020
	£	£
Accruals and deferred income	92	–
Other creditors	1,095	895
	<u>1,187</u>	<u>895</u>

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 6 April 2020	Income £	Expenditure £	At 5 April 2021
General funds	427,593	143,605	(142,471)	428,727
	<u>427,593</u>	<u>143,605</u>	<u>(142,471)</u>	<u>428,727</u>

	At 6 April 2019	Income £	Expenditure £	At 5 April 2020
General funds	363,562	208,605	(144,575)	427,592
	<u>363,562</u>	<u>208,605</u>	<u>(144,575)</u>	<u>427,592</u>

##### Restricted funds

	At 6 April 2020	Income £	Expenditure £	At 5 April 2021
Restricted Fund 1 - desc in a/cs	–	13,713	(10,752)	2,961
	<u>–</u>	<u>13,713</u>	<u>(10,752)</u>	<u>2,961</u>

	At 6 April 2019	Income £	Expenditure £	At 5 April 2020
Restricted Fund 1 - desc in a/cs	–	–	–	–
	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

# Call To Islam Education Centre

## Notes to the Financial Statements *(continued)*

Year ended 5 April 2021

---

### 17. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	213,074	213,074
Current assets	219,799	219,799
Creditors less than 1 year	(1,187)	(1,187)
<b>Net assets</b>	<u>431,686</u>	<u>431,686</u>

  

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	218,495	218,495
Current assets	209,993	209,993
Creditors less than 1 year	(895)	(895)
<b>Net assets</b>	<u>427,593</u>	<u>427,593</u>

### 18. Related parties

There were no related party transactions during the period.

# **Call To Islam Education Centre**

## **Management Information**

**Year ended 5 April 2021**

---

**The following pages do not form part of the financial statements.**

# Call To Islam Education Centre

## Detailed Statement of Financial Activities

Year ended 5 April 2021

---

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations type 1	85,958	205,470
Grants receivable type 1	<u>67,670</u>	<u>–</u>
	<u>153,628</u>	<u>205,470</u>
<b>Charitable activities</b>		
Refunds	<u>–</u>	<u>135</u>
<b>Investment income</b>		
Income from investment properties	<u>3,690</u>	<u>3,000</u>
<b>Total income</b>	<u>157,318</u>	<u>208,605</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	23,523	47,163
Wages and salaries	77,687	66,715
Rent	4,923	4,336
Repairs and maintenance	20,186	2,309
Insurance	4,238	3,605
Legal and professional fees	6,436	895
Telephone	1,942	1,827
Depreciation	5,421	6,776
Other interest payable and similar charges	–	41
Governance costs - printing, postage and stationery	1,520	1,645
Governance costs - utilities	6,574	8,668
Governance costs - bookkeeping and secretarial	<u>774</u>	<u>594</u>
	<u>153,224</u>	<u>144,574</u>
<b>Total expenditure</b>	<u>153,224</u>	<u>144,574</u>
<b>Net income</b>	<u>4,094</u>	<u>64,031</u>

---

# Call To Islam Education Centre

## Notes to the Detailed Statement of Financial Activities

Year ended 5 April 2021

---

	2021 £	2020 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b>Activities undertaken directly</b>		
Costs of generating voluntary income	23,523	47,163
<b>Governance costs</b>		
Governance costs - wages/salaries	77,687	66,715
Governance costs - rent and rates	4,923	4,336
Governance costs - repairs & maintenance	20,186	2,309
Governance costs - insurance	4,238	3,605
Governance costs - accountancy fees	1,095	895
Governance costs - legal and other professional fees	5,106	–
Governance costs - financial advice	235	–
Governance costs - telephone and computer	1,942	1,827
Governance costs - depreciation	5,421	6,776
Governance costs - other finance costs	–	41
Governance costs - printing, postage and stationery	1,520	1,645
Governance costs - utilities	6,574	8,668
Governance costs - bookkeeping and secretarial	774	594
	<u>129,701</u>	<u>97,411</u>
<b>Expenditure on charitable activities</b>	<u>153,224</u>	<u>144,574</u>

---