

TORBAY ISLAMIC CENTRE

England & Wales · Charity number 1056312

Details

Status Registered

Legal form Other

Registered 1996-06-21

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

Contact

Address 130 Avenue Road
Torquay
Devon
TQ2 5LQ

Phone 01803215135

Email y.alnassar@btinternet.com

Website www.torbayislamiccentre.co.uk

Activities

Objects: THE ADVANCEMENT OF THE RELIGION OF ISLAM IN ACCORDANCE WITH THE TENETS AND DOCTRINES OF HOLY QURAN AND SUNNAH. THE ADVANCEMENT OF EDUCATION OF MUSLIM CHILDREN IN ACCORDANCE WITH THE TENETS AND DOCTRINES OF SOLAM. THE RELIEF OF SUCH MUSLIMS WHO ARE POOR AND NEEDY.

Activities: Providing facilities for Islamic religious activities in Torbay. Providing education on Islam to local schools and other groups.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£57,524	£47,412	-	-
2024-01-31	£74,457	£100,677	-	-
2023-01-31	£30,976	£22,641	-	-
2022-01-31	£26,837	£28,761	-	-
2021-01-31	£21,980	£16,749	-	-

Trustees

Name	Role	Appointed
YOUSIF AHMED AL-NASSAR	Chair	
Dr FREDERICK MAHAMMAD DAVIS-ALI		
Simon Ramsden		2026-01-02

Accounts

TORBAY ISLAMIC CENTRE

**Financial Statements
For the year ended 31 January 2025**

Charity No. 1056312

**130 AVENUE ROAD
TORQUAY
DEVON**

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TORBAY ISLAMIC CENTRE REPORT OF THE TRUSTEES

For the year ended 31st January 2025

The Trustees present their annual report and financial statement for the year ending 31st January 2025 and confirm they comply with the charities Act 1993 as amended by the Charities Act 2011 and the Charities SORP (FRSSE) published on 16th July 2014.

STUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document.

Torbay Islamic Centre was founded in 1984, its amended constitution was adopted on the 3rd June 1996 and was registered with the Charity Commissions on the 21st June 1996 (registration number 1056312). The address of the charity is 128/130 Avenue Road, Torquay, Devon TQ2 5LQ.

Organisational structure

The Trustees (Members of the Executive Committee) are responsible for the general control and management of the Charity. The Trustees give their name freely and receive no remuneration or other financial benefits. The Trustees that have served during the year and up to the date of this report are set below.

Mr Yousif a Al-Nassar Dr Ibrahim Masoud (Appointed 24th April 2015)

Mr Mahmoud Al-Ghareeb Bashir Rana (Appointed 24th April 2015)

Mr Abdullah Ahmed Zollay Mr Peter Frederick Muhammad Davis-Ali

Mr Eissa Al-Subhi Al-Harbi Mr Mohammed Bamukra

Mr Saeed Omar Balbaid

Risk Management

The Trustees have assessed the risks the charity faces. The Trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the mosque are kept under review.

OUR AIMS

The objects of the charity are set out in the charities Trust Deed and are summarised as follows; the advancement of the religion of Islam in accordance with the tenets and doctrines of the holy Quran and Sunnah. The advancement of the education of Muslim children in accordance with tenets and doctrines of Islam and for the relief of such Muslims who are poor and needy.

OUR OBJECTIVES

Our Objectives are set to reflect our faith and community aims. Each year our Trustees review our objectives and activities to ensure that they continue to reflect our aims. In carrying out this review the Trustees have considered the Charity Commissions general guidance on public benefit, and particularly the supplementary public guidance on the advancement of religion for the public benefit. Our aims remain to provide a facility where Muslims can worship.

Our long-term ambition is to build the self-confidence of Torbay's Muslims in their faith and through our activities help make our area a peaceful, vibrant and harmonious community.

STRATEGIES

We want to make our Mosque accessible and a welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have facilities for women who want to pray at the Mosque. The Mosque is open at all prayer times with the Friday Prayers being the focus of our activities.

We give talks to schools and local organisations on the Muslim faith.

ACTIVITIES AND ACHIEVEMENTS

How our activities deliver public benefit.

The charity carries out a wide range of activities in pursuit of its charitable aims. The Trustees consider that the activities summarised in the Chairman's report given below, provide benefit both to those who worship at our mosque and the wider community of Torbay.

Religious Activities

Our Mosque provides a centre for our prayers and worship of the activities associated with our faith. During the year under review, we offer a range of services and activities.

Chairman's Report.

(1) **Ramadhan & prayers** – The Mosque is holding all daily prayers, Ramadan was held at the Torbay Islamic Centre with great success and large numbers of the brothers attending daily to break the fast and attend Tarweeh prayers in the late evening. The number of people attending has increased dramatically and as usual Fitoor was given out to between 80/100 people daily.

(2) **Local schools and colleges visits** – We continued visiting local Schools, Colleges and other related establishments.

(3) **The teaching of children and teenagers** – The Religious classes held by the Imam for the local children have been very successful reaching 60 students with 5 x classes including one for the Ladies including some activities.

(5) **The Imam overseas the teaching of children on Saturday mornings** – These classes held by the Imam for local children on a Saturday morning plus 4 volunteer teachers.

(6) **The two EID prayers** – The Two Eid Prayers were held at the Torbay Islamic Centre. So all the brothers & Sisters and local families could attend, the Imam suggested holding three sittings – 7.00am, 8.00am and 10.00am which was very successful. We would like to thank him for all his hard work, they were very well attended so we continued doing the same.

(7) **Local community attending the Mosque** – The number of Brothers & Sisters attending the Torbay Islamic Centre has increased considerably due to the arrival of a large number of families moving to the area and staying within the Bay. The Asylum Seekers have left but the number of people attending have increased because they are now coming from Dawlish, Teignmouth, Newton Abbot, Totnes and Paignton.

(8) **Donations** – We are holding all 5 x prayers and importantly the Friday Prayers, the weekly collections are helping support the Torbay Islamic Centre greatly. The brothers are still donating regularly with Direct debits, and we have now introduced the Sum-up Card Donation reader allowing the brothers to donate by Debit & Credit card which wasn't possible before, combined with the increased numbers of Brothers & Sisters attending the Friday Prayers the donations within the Mosque have increased to much higher numbers than ever before.

(8a) **Charity Donations** – This Year we have seen an increase in Disasters, Emergencies and Conflicts throughout the world, The local community have pulled together like never before in an effort to help those effected.

Fund raising efforts - Brother Shaheer visited one Friday from the Human Appeal and we collected £2,000 Plus.

(9) **expenses** - The Brothers over the last 12 x months have started taking out Direct Debit donations monthly to the Torbay Islamic Centre to help pay for the Religious Services provided by our Imam and also help cover the utility charges such as – electricity, Gas, Water rates, Wi-Fi, and Telephone Etc and with ever increasing utility charges we are endeavouring to find the cheapest supplier.

(10) **Repairs & Refurbishment** – Due to the ever-increasing numbers of people attending the Torbay Islamic Centre, a need for more Prayer space but also to bring the Torbay Islamic Centre up to date with a clean and professional image it was decided to continue with the refurbishment and ongoing decoration plan.

This would bring the Torbay Islamic Centre up to date with more room, cleaner and more modern surroundings and allow us to provide the local community with more facilities.

Please find below a timeline showing the renovations and refurbishments implemented.

February / March 2024 - decorate and general maintenance 128/130

March 2024 - replace oven and hob in 128 kitchen

April / May 2024 - building starts on overhang to cover back garden to create more prayer room.

May 2024 - replace worktop, cupboard, sink & taps 128 kitchen

May / Oct 2024 - decorate and general maintenance 128/130

November 2024 - collection of new function chairs.

December 2024 - replace of hob in 128 kitchen

Jan 2025 - refurbishment & redecorate of 128 kitchen & back prayer room

(11) Simon Ramsden is looking after the weekly collections, Banking, Bookkeeping, Preparation of the yearly accounts that are then passed onto our accountant who in turn prepares the final yearly accounts for the Public Charity Commission and is also the secretary taking the minutes of the AGM.

(11a) we would like to thank Simon Ramsden for his diligent work in carrying out the booking keeping and passing them on to the accountants as above and his work in the Mosque through the refurbishment.

(12) A late AGM was held in the office of 144 Avenue RD because of the Month of Ramadan in March & April with only the trustees, Imam, Simon Ramsden, Alan as the accountant.

(13) Abdulkader introduced a New Imam in 2023 to take over his old position by the name of Sadiqul Islam, Brother Sadiqul came down from London to look into taking the position and was very popular with the Brothers and Sisters of the Mosque and decided to take up the permanent position of a full time Imam at the Torbay Islamic Centre.

It was the right decision as he is very enthusiastic and works very hard helping & teaching the Brothers & Sisters and Children. He also advises them about their problems but also meets non-Muslims telling them about the Islamic Religion.

(14) This year we have had an increased number of people deciding to be Muslim and taking the Shahada.

**TORBAY ISLAMIC CENTRE
REPORT OF THE TRUSTEES (CONT'D)
For the year ended 31 January 2025**

FINANCIAL REVIEW

Reserves Policy

The Trustees have reviewed the reserves of the Charity. The policy is to hold enough funds to meet two years' operating costs of the Mosque. Following the extension of the Mosque, the numbers attending on Friday mean that the Mosque is nearly full and consideration will need to be given to extending the Mosque and as such additional funds are being retained for this purpose and the continued aims and activities of the Charity.

Principal Funding Sources

The Charity's main source of income is donations from the congregation. The total unrestricted donations and collections this year were £56,580 (2024 - £74,457). The unrestricted fund expenditure was £47,412 (2024 - £100,677), leaving a net surplus of £9,168 (2024 deficit - £26,220).

Investment Policy and Objectives

The Charity has no long term investments. Cash reserves are held in a bank account.

Approved by the Trustees on 2nd April 2025, and signed on its behalf by:

.....
Yousif A AL Nassar
Chair

Y. A. AL Nassar

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TORBAY ISLAMIC CENTRE FOR THE YEAR ENDED 31ST JANUARY 2025

I report to the Trustees on my examination of the accounts of the Torbay Islamic Centre for the year ended 31 January 2025.

Responsibilities and basis of this report

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

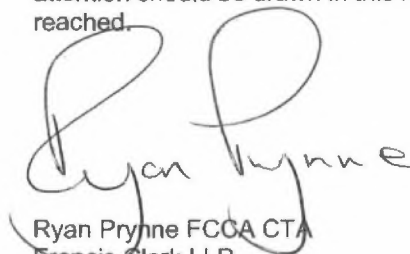
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 accounts do not accord with those records; or
3. the accounts 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.



Ryan Prynn FCCA CTA
Francis Clark LLP
Sigma House
Oak View Close
Edginswell Park
Torquay
TQ2 7FF

Date: 31 March 2025

TORBAY ISLAMIC CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 January 2025

		Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
	Note				
Income & Endowments From					
Voluntary Income	2	56,580	944	57,524	76,911
Investment Income		-	-	-	-
Total		56,580	944	57,524	76,911
Expenditure					
Charitable Activities	3	47,412	-	47,412	100,677
Charitable Giving		-	0	0	2,018
Total		47,412	0	47,412	102,695
Net Movement of Funds		9,168	944	10,112	(25,784)
Transfer between Funds		48	-	48	60
		9,216	944	10,160	(25,724)
Balance brought forward at 1 February 2024		20,383	1,691	22,074	47,798
Balance carried forward at 31 January 2025		29,599	2,635	32,234	22,074

TORBAY ISLAMIC CENTRE

BALANCE SHEET
As at 31 January 2025

		£	2025 £	£	2024 £
	Note				
FIXED ASSETS					
Tangible Assets	5		274,593		274,641
CURRENT ASSETS					
Cash at Bank & In Hand		32,810		24,756	
Payments in Advance		1,098		1,078	
Debtors		-	33,908	-	25,834
			<u>308,501</u>		<u>300,475</u>
LIABILITIES					
Creditors – Amounts falling due within one year	6		<u>1,674</u>		<u>3,760</u>
			<u>306,827</u>		<u>296,715</u>
CHARITY FUNDS					
Unrestricted Fund: General Fund	4		29,599		20,383
Capital Fund	4		274,593		274,641
Restricted Fund	4		<u>2,635</u>		<u>1,691</u>
			<u>306,827</u>		<u>296,715</u>

Approved by the Trustees on2nd April.....2025, and signed on its behalf by:

Yousif A Al Nassar
Chair

Y.A. Al Nassar

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS

Year ended 31 January 2025

1. Accounting Policies

The principal accounting policies adopted in the preparation of the Financial Statements are as follows:

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the statement of recommended practice, accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued October 2019 and the Charities Act 2011. Torbay Islamic Centre meets the definition of a Public Benefit Charity under FRS102.

b) Fixed Assets

Fixed Assets are stated in the Balance Sheet at the historical cost less depreciation.

c) Depreciation

Depreciation is calculated to write down the cost of Tangible Fixed Assets over the estimated useful lives at the rate set out below:

Equipment	20% reducing balance per annum
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The trustees keep the Freehold Property in good condition with regular maintenance and consider that the residual value of the property (excluding land) will be in excess of cost and as such no depreciation is provided on Freehold Property.

d) Fund Accounting

Torbay Islamic Centre has two types of funds for which it is responsible and which requires separate disclosure. These are as follows:

- i) restricted Funds – Income received which is earmarked for specific purposes within specific objects of the organisation;
- ii) unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the Charity. Part of the unrestricted fund has been designated as a capital fund and represents the net book value and tangible fixed assets and is therefore not available for any other purpose.

e) Incoming Resources

Gifts and donations are recognised as income when the amounts are received.

f) Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis. As most of the management and activity of the Mosque is carried out by volunteers, this intangible cost is not included in the Financial Statements as this voluntary contribution to the life of the Mosque is incalculable.

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS (CONT'D) Year ended 31 January 2025

g) Financial Instruments

The Charity holds the following financial instruments:

- short term trade and other debtors and creditors; and
- cash and bank balances.

All financial instruments are classified as basic.

The Charity has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Charity's obligations are discharged, expire or are cancelled.

Basic financial assets comprise short term trade and other debtors and cash and bank balances. Basic financial liabilities comprise short term trade and other creditors and bank loans.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash, or other consideration, expected to be paid or received, after taking account of impairment adjustments.

2. Voluntary Income

	Unrestricted Funds		Restricted Funds		Total	Total
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Collections and donations	56,580	74,457	944	2,454	57,524	76,911
Donations for Charitable Giving	-	-	-	-	0	-
	56,580	74,457	944	2,454	57,524	76,911

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS (CONT'D)

Year ended 31 January 2025

3. Charitable Activities Unrestricted Restricted

	Unrestricted Funds		Restricted Funds		Total	Total
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Imam	21,500	21,500	-	-	22,200	22,200
Water Rates	1,985	1,985	-	-	1,704	1,704
Rent	750	750	-	-	250	250
Heat and Light	4,822	4,822	-	-	3,403	3,403
Telephone	1,086	1,086	-	-	1,399	1,399
Insurance	1,438	1,438	-	-	1,341	1,341
Room Hire, Meeting & Food Costs	0	0	-	-	822	822
Repairs and Renewals	12,879	12,879	-	-	65,576	65,576
Bookkeeping	635	635	-	-	675	675
Accountancy Fees	1,404	1,404	-	-	2,460	2,460
Sundry Expenses	201	201	-	-	0	0
Bank Charges	664	664	-	-	787	787
Depreciation	48	48	-	-	60	60
	47,412	47,412	-	-	100,677	100,677

4. Fund Balances

a) Analysis of Net Assets by Fund

	Restricted Fund	Unrestricted		Total	Total
	Fund	General Fund	Capital Fund	2025	2024
	£	£	£	£	£
Fixed Assets	-	-	274,593	274,593	274,641
Current Assets	2,635	31,273	-	33,908	25,834
Current Liabilities	-	(1,674)	-	(1,674)	(3,760)
	2,635	29,599	274,593	306,827	296,715

b) Restricted Fund

	Brought Forward 1.2.24	Transfer Between Funds	Incoming Resources	Resources Expended	Carried Forward 31.1.25
	£	£	£	£	£
Charitable Giving	1,691	-	944	-	2,635
	1,691	-	944	-	2,635

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS (CONT'D)
Year ended 31 January 2025

4. Fund Balances (continued)

c) Unrestricted Fund

	General	Designated	Total
	£	£	£
Balance b/f	20,383	274,641	295,024
Net Movement of Funds	9,168	-	9,168
Transfer between funds	48	(48)	-
	29,599	274,593	304,192

Capital Fund

The Capital Fund, which was commenced by the Trustees in 2010, represents the Net Book Value of the Charity's tangible Fixed Assets, and is therefore not available for any other purpose.

5. Tangible Assets

	Freehold Property	Equipment	Total
	£	£	£
Cost			
01.02.24 & 31.01.25	274,399	5,450	279,849
Depreciation			
At 01.02.24	-	5,208	5,208
Charge in Year	-	48	48
At 31.01.25	-	5,256	5,256
Net Book Value			
31.01.25	274,399	194	274,593
31.01.24	274,399	242	274,641

6. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals	1,674	3,760

7. Trustees Remuneration & Expenses

No payments were made to Trustees for work carried out or expenses.

8. Donated Services

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with the Charity SORP, the economic contribution of general volunteers is not measured in the accounts.

Accounts

TORBAY ISLAMIC CENTRE

**Financial Statements
For the year ended 31 January 2024**

Charity No. 1056312

**130 AVENUE ROAD
TORQUAY
DEVON**

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**TORBAY ISLAMIC CENTRE
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Mr Eissa Al-Subhi Al-Harbi	Mr Mohammed Bamukra
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RISK MANAGEMENT

The Trustees have assessed the risks the charity faces. The Trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the mosque are kept under review.

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**TORBAY ISLAMIC CENTRE
REPORT OF THE TRUSTEES (CONT'D)
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ACTIVITIES AND ACHIEVEMENTS

How our activities deliver public benefit.

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(1) **Ramadhan & prayers** – The Mosque is holding all daily prayers, Ramadan was held at the Torbay Islamic Centre with great success and large numbers of the brothers attending daily to break the fast and attend Tarweeh prayers in the late evening.

(2) **Local schools and colleges visits** – Now the Covid Virus has finished we were able to start visiting local Schools, Colleges and other related establishments.

(3) **The teaching of children and teenagers** – The Religious classes held by the Imam for the local children have been very successful reaching 46 students with 5 x classes including one for the Ladies.

(5) **The Imam teaches children on Saturday mornings** – These classes held by the Imam for local children on a Saturday morning plus 4 volunteer teachers.

(6) **The two EID prayers** – The Two EID Prayers were held at the Torbay Islamic Centre. So all the brothers & Sisters and local families could attend, the Imam suggested holding three sittings – 6.00am, 7.30am and 9am which was very successful. We would like to thank him for all his hard work, they were very well attended.

(7) **Local community attending the Mosque** – The number of Brothers & Sisters attending the Torbay Islamic Centre has increased considerably due to the arrival of a large number of Asylum Seekers staying within the Bay. The Asylum Seekers have left but the number of people attending have increased because they are now coming from Dawlish, Teignmouth, Newton Abbot, Totnes and Paignton.

(8) **Donations** – We are holding all 5 x Prayers and importantly the Friday Prayers, the weekly collections have now started again which will help support the Torbay Islamic Centre greatly as during the Pandemic this was not possible. The brothers are still donating regularly with Direct debits and we have now introduced the Sumup Card Donation reader allowing the brothers to donate by Debit & Credit card which wasn't possible before, combined with the increased numbers of Brothers & Sisters attending the Friday Prayers the donations within the Mosque have increased to much higher numbers than ever before.

(8a) **Charity Donations** – This year we have seen an increase in Disasters, Emergencies and Conflicts throughout the world, The local community have pulled together like never before in an effort to help those effected.

February / March 2023 – fund raising efforts for Turkish/Syrian earthquake appeal – over £5,000 raised.

October 2023 - fund raising efforts for Turkish & Moroccan earthquake appeal – totalling £2,018.00 - £1,009 sent to 2 x charities – Help2hope Maroc/Wafa relief

(9) **Expenses** - The Brothers over the last 12 months have started taking out Direct Debit donations monthly to the Torbay Islamic Centre to help pay for the Religious Services provided by our Imam and

also help cover the utility charges such as – electricity, Gas, Water rates, Wifi, and Telephone Etc and with ever increasing utility charges we are endeavouring to find the cheapest supplier.

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This would bring the Torbay Islamic Centre up to date with more room, cleaner and more modern surroundings and allow us to provide the local community with more facilities.

Please find below a timeline showing the renovations and refurbishments implemented.

March 2023 –	Wash area refurbished.
April 2023 –	Refurbishment of 128 starts / removal of internal walls and bathroom.
April 2023 –	End of April supporting Work starts in roof of 128-130 to support the roof & ceiling in preparation for removal of internal walls.
May 2023 –	Steel work and roof supports are installed.
May 2023 –	End of May internal wall comes down.
June 2023 –	Beginning of June oak panelling installed on walls in 128
June 2023 –	Middle of June false ceiling starts being installed in 128-130
June 2023 –	Back garden work starts – removal of all garden waste.
June 2023 -	End of June carpets purchased.
July 2023 –	Eid event held at Sherwood hotel (Eid in the park).
July 2023 –	Decorating work commences inside 128-130
August 2023 –	Refurbishment of back garden starts / new walls, new nonslip flooring, repair of flat roof, new ceramic tiles.
August 2023 –	End of August new carpets are fitted throughout 128-130.
September 2023 –	Back garden completed.
October 2023 –	Work starts on new storage unit back of 130.
November 2023 –	Work starts on the refurbishment of the front gardens of TIC.
November 2023 –	New signs go out outside / front of building decorated.
December 2023 –	Old kitchen in 130 removed and refurbishment begins.
January 2024 –	Fitting of Arabic Toilet in 130 completed.

(11) Simon Ramsden is looking after the weekly collections, Banking, Bookkeeping, Preparation of the yearly accounts that are then passed onto our accountant who in turn prepares the final yearly accounts for the Public Charity Commission and is also the secretary taking the minutes of the AGM.

(11a) We would like to thank Simon Ramsden for his diligent work in carrying out the booking keeping and passing them on to the accountants as above and his work in the Mosque through the refurbishment.

(12) A late AGM was held in the office of 144 Avenue RD because of the Month of Ramadan in March & April with only the trustees, Imam, Simon Ramsden, Alan as the accountant.

(13) Before the refurbishment and as we hardly used 128 Avenue Rd the Imam Abdulkader did move in to the Mosque for a few months which did not affect the running of the Torbay Islamic Centre at that time but due to Abdulkaders mother being seriously ill unfortunately he had to return to London but it was agreed to keep his position open for him to return at a later date but due to his mother's ill health he had to stay in London.

After it was confirmed that Abdulkader was not able to return to Torquay, he kindly offered to find a suitable Imam for the Torbay Islamic Centre.

Abdulkader introduced a New Imam to take over his old position by the name of Sadiqul Islam, Brother Sadiqul came down from London to look into taking the position and was very popular with the Brothers and Sisters of the Mosque and decided to take up the permanent position of a full time Imam at the Torbay Islamic Centre.

It was a wide decision as he is very enthusiastic and works very hard helping & teaching the Brothers & Sisters and Children. He also advises them about their problems but also meets non-Muslims telling them about the Islamic Religion.

(14) This year we have had a number of people deciding to be Muslim and taking the Shahada.

TORBAY ISLAMIC CENTRE
REPORT OF THE TRUSTEES (CONT'D)
For the year ended 31 January 2024

FINANCIAL REVIEW

Reserves Policy

The Trustees have reviewed the reserves of the Charity. The policy is to hold enough funds to meet two years' operating costs of the Mosque. Following the extension of the Mosque, the numbers attending on Friday mean that the Mosque is nearly full and consideration will need to be given to extending the Mosque and as such additional funds are being retained for this purpose and the continued aims and activities of the Charity.

Principal Funding Sources

The Charity's main source of income is donations from the congregation. The total unrestricted donations and collections this year were £74,457 (2023 - £30,369). The unrestricted fund expenditure was £100,677 (2023 - £22,641), leaving a net deficit of £26,220 (2023 surplus - £7,728).

Investment Policy and Objectives

The Charity has no long term investments. Cash reserves are held in a bank account.

Approved by the Trustees on24/5.....2024, and signed on its behalf by:

.....
Yousif A AL Nassar
Chair

Y.A. AL Nassar

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TORBAY ISLAMIC CENTRE FOR THE YEAR ENDED 31ST JANUARY 2024

I report to the Trustees on my examination of the accounts of the Torbay Islamic Centre for the year ended 31 January 2024.

Responsibilities and basis of this report

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

I report in respect of my examination of the Charity's accounts 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 accounts do not accord with those records; or
3. the accounts 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.



Ryan Prynne FCCA CTA
Francis Clark LLP
Sigma House
Oak View Close
Edginswell Park
Torquay
TQ2 7FF

Date: 22 May 2024

TORBAY ISLAMIC CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 January 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income & Endowments From					
Voluntary Income	2	74,457	2,454	76,911	30,976
Investment Income		-	-	-	-
Total		74,457	2,454	76,911	30,976
Expenditure					
Charitable Activities	3	100,677	-	100,677	22,641
Charitable Giving		-	2,018	2,018	-
Total		100,677	2,018	102,695	22,641
Net Movement of Funds		(26,220)	436	(25,784)	8,335
Transfer between Funds		60	-	60	75
		(26,160)	436	(25,724)	8,410
Balance brought forward at 1 February 2023		46,543	1,255	47,798	39,388
Balance carried forward at 31 January 2024		20,383	1,691	22,074	47,798

TORBAY ISLAMIC CENTRE

BALANCE SHEET

As at 31 January 2024

		£	2024 £	£	2023 £
	Note				
FIXED ASSETS					
Tangible Assets	5		274,641		274,701
CURRENT ASSETS					
Cash at Bank & In Hand		24,756		48,004	
Payments in Advance		1,078		1,055	
Debtor		-	25,834	-	49,059
			300,475		323,760
LIABILITIES					
Creditors – Amounts falling due within one year	6		3,760		1,261
			296,715		322,499
CHARITY FUNDS					
Unrestricted Fund: General Fund	4		20,383		46,543
Capital Fund	4		274,641		274,701
Restricted Fund	4		1,691		1,255
			296,715		322,499

Approved by the Trustees on24/5.....2024, and signed on its behalf by:

Yousif A Al Nassar
Chair

Y. A. Al-Nassar

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS

Year ended 31 January 2024

1. Accounting Policies

The principal accounting policies adopted in the preparation of the Financial Statements are as follows:

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the statement of recommended practice, accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued October 2019 and the Charities Act 2011. Torbay Islamic Centre meets the definition of a Public Benefit Charity under FRS102.

b) Fixed Assets

Fixed Assets are stated in the Balance Sheet at the historical cost less depreciation.

c) Depreciation

Depreciation is calculated to write down the cost of Tangible Fixed Assets over the estimated useful lives at the rate set out below:

Equipment	20% reducing balance per annum
-----------	--------------------------------

The trustees keep the Freehold Property in good condition with regular maintenance and consider that the residual value of the property (excluding land) will be in excess of cost and as such no depreciation is provided on Freehold Property.

d) Fund Accounting

Torbay Islamic Centre has two types of funds for which it is responsible and which requires separate disclosure. These are as follows:

- i) restricted Funds – Income received which is earmarked for specific purposes within specific objects of the organisation;
- ii) unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the Charity. Part of the unrestricted fund has been designated as a capital fund and represents the net book value and tangible fixed assets and is therefore not available for any other purpose.

e) Incoming Resources

Gifts and donations are recognised as income when the amounts are received.

f) Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis. As most of the management and activity of the Mosque is carried out by volunteers, this intangible cost is not included in the Financial Statements as this voluntary contribution to the life of the Mosque is incalculable.

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS (CONT'D)

Year ended 31 January 2024

g) Financial Instruments

The Charity holds the following financial instruments:

- short term trade and other debtors and creditors; and
- cash and bank balances.

All financial instruments are classified as basic.

The Charity has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Charity's obligations are discharged, expire or are cancelled.

Basic financial assets comprise short term trade and other debtors and cash and bank balances. Basic financial liabilities comprise short term trade and other creditors and bank loans.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash, or other consideration, expected to be paid or received, after taking account of impairment adjustments.

2. Voluntary Income

	Unrestricted Funds		Restricted Funds		Total	Total
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Collections and donations	74,457	30,369	2,454	607	76,911	30,976
Donations for Charitable Giving	-	-	-	-	-	-
	74,457	30,369	2,454	607	76,911	30,976

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS (CONT'D)

Year ended 31 January 2024

3. Charitable Activities Unrestricted Restricted

	Unrestricted Funds		Restricted Funds		Total	Total
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Imam	22,200	11,102	-	-	22,200	11,102
Water Rates	1,704	2,326	-	-	1,704	2,326
Rent	250	63	-	-	250	63
Heat and Light	3,403	2,543	-	-	3,403	2,543
Telephone	1,399	1,209	-	-	1,399	1,209
Insurance	1,341	1,430	-	-	1,341	1,430
Room Hire, Meeting & Food Costs	822	-	-	-	822	-
Repairs and Renewals	65,576	1,496	-	-	65,576	1,496
Bookkeeping	675	520	-	-	675	520
Accountancy Fees	2,460	1,320	-	-	2,460	1,320
Sundry Expenses	0	85	-	-	0	85
Bank Charges	787	472	-	-	787	472
Depreciation	60	75	-	-	60	75
	100,677	22,641	-	-	100,677	22,641

4. Fund Balances

a) Analysis of Net Assets by Fund

	Restricted Fund	Unrestricted		Total	Total
	Fund	General Fund	Capital Fund	2024	2023
	£	£	£	£	£
Fixed Assets	-	-	274,641	274,641	274,701
Current Assets	1,691	24,143	-	25,834	49,009
Current Liabilities	-	(3,760)	-	(3,760)	(1,261)
	1,691	20,383	274,641	296,715	322,499

b) Restricted Fund

	Brought Forward 1.2.23	Transfer Between Funds	Incoming Resources	Resources Expended	Carried Forward 31.1.24
	£	£	£	£	£
Charitable Giving	1,255	-	2,454	(2,018)	1,691
	1,255	-	2,454	(2,018)	1,691

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS (CONT'D)

Year ended 31 January 2024

4. Fund Balances (continued)

c) Unrestricted Fund

	General £	Designated £	Total £
Balance b/f	46,543	274,701	321,244
Net Movement of Funds	(26,220)	-	(26,220)
Transfer between funds	60	(60)	-
	<u>20,383</u>	<u>274,641</u>	<u>295,024</u>

Capital Fund

The Capital Fund, which was commenced by the Trustees in 2010, represents the Net Book Value of the Charity's tangible Fixed Assets, and is therefore not available for any other purpose.

5. Tangible Assets

	Freehold Property £	Equipment £	Total £
Cost			
01.02.23 & 31.01.24	<u>274,399</u>	<u>5,450</u>	<u>279,849</u>
Depreciation			
At 01.02.23	-	5,148	5,148
Charge in Year	-	60	60
At 31.01.24	<u>-</u>	<u>5,208</u>	<u>5,208</u>
Net Book Value			
31.01.24	<u>274,399</u>	<u>242</u>	<u>274,641</u>
31.01.23	<u>274,399</u>	<u>302</u>	<u>274,701</u>

6. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals	<u>3,760</u>	<u>1,264</u>

7. Trustees Remuneration & Expenses

No payments were made to Trustees for work carried out or expenses.

8. Donated Services

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with the Charity SORP, the economic contribution of general volunteers is not measured in the accounts.

Accounts

TORBAY ISLAMIC CENTRE

**Financial Statements
For the year ended 31 January 2023**

Charity No. 1056312

**130 AVENUE ROAD
TORQUAY
DEVON**

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**TORBAY ISLAMIC CENTRE
REPORT OF THE TRUSTEES
For the year ended 31 January 2023**

The Trustees present their annual report and financial statement for the year ending 31 January 2023 and confirm they comply with the charities Act 1993 as amended by the Charities Act 2011 and the Charities SORP (FRSSE) published on 16th July 2014.

STUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Torbay Islamic Centre was founded in 1984, Its amended constitution was adopted on the 3rd of June 1996 and was registered with the Charity Commissions on the 21st of June 1996 (registration number 1056312). The address of the charity is 128/130 Avenue Road, Torquay, Devon TQ2 5LQ.

Organisational structure

The Trustees (Members of the Executive Committee) are responsible for the general control and management of the Charity.

The Trustees give their name freely and receive no remuneration or other financial benefits. The Trustees that have served during the year and up to the date of this report are set below.

Mr Youslf a Al-Nassar	Dr Ibrahim Masoud (Appointed 24th April 2015)
Mr Mahmoud Al-Ghareeb	Bashir Rana (Appointed 24th April 2015)
Mr Abdullah Ahmed Zollay	Mr Peter Frederick Muhammad Davis-Ali
Mr Eissa Al-Subhi Al-Harbi	Mr Mohammed Bamukra
Mr Saeed Omar Balbaid	

Risk Management

The Trustees have assessed the risks the charity faces. The Trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the mosque are kept under review.

OUR AIMS

The objects of the charity are set out in the charities Trust Deed and are summarised as follows; the advancement of the religion of Islam in accordance with the tenets and doctrines of the holy Quran and Sunnah. The advancement of the education of Muslim children in accordance with tenets and doctrines of Islam and for the relief of such Muslims who are poor and needy.

OUR OBJECTIVES

Our Objectives are set to reflect our faith and community aims. Each year our Trustees review our objectives and activities to ensure that they continue to reflect our aims. In carrying out this review the Trustees have considered the Charity Commissions general guidance on public benefit and in particular the supplementary public guidance on the advancement of religion for the public benefit. Our aims remain to provide a facility where Muslims can worship.

Our long term ambition is to build the self-confidence of Torbay's Muslims in their faith and through our activities help make our area a peaceful, vibrant and harmonious community.

STRATEGIES

We want to make our Mosque accessible and a welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have facilities for women who want to pray at the Mosque. The Mosque is open at all prayer times with the Friday Prayers being the focus of our activities.

We give talks to schools and local organisations on the Muslim faith.

**TORBAY ISLAMIC CENTRE
REPORT OF THE TRUSTEES (CONT'D)
For the year ended 31 January 2023**

ACTIVITIES AND ACHIEVEMENTS

How our activities deliver public benefit.

The charity carries out a wide range of activities in pursuit of its charitable aims. The Trustees consider that the activities summarised in the Chairman's report given below, provide benefit both to those who worship at our mosque and the wider community of Torbay.

Religious Activities

Our Mosque provides a centre for our prayers and worship of the activities associated with our faith. During the year under review we offer a range of services and activities.

Chairman's Report

(1) **Ramadhan & prayers** – The Mosque is holding all the daily prayers; Ramadan was held at the Torbay Islamic Centre with great success and large numbers of the brothers attending daily to break the fast and attend the Tarweeh prayers in the late evening.

(2) **Local schools and colleges visits** – Now the Covid Virus has now finished we were able to start visiting local Schools, Colleges and other related establishments.

(3) **The teaching of children and teenagers** – The religious classes held by Imam for the local children have been very successful reaching over 26 students.

(5) **The Imam teaches children on Saturday mornings** – These classes held by Imam for the local children on a Saturday morning.

(6) **The two EID prayers** – The Two Eid prayers were held at the Torbay Islamic Centre. So all the Brothers / Sisters and local families could attend the Imam suggested holding three sittings – 6.00am, 7.30am and 9am.

We would like to thank him for all his hard work, they were very well attended.

(7) **local community attending the Mosque** – The number of Brothers & Sisters attending the Torbay Islamic Centre has increased considerably due to the arrival of a large number of Asylum Seekers staying within the Bay.

(8) **Donations** – We are holding all 5 x payers and importantly the Friday Payers the weekly collections have now started again which will help support the Torbay Islamic Centre greatly as during the Pandemic this was not possible. The brothers are still donating regularly with Direct Debits so we are hoping overall the level of donations that help, support and maintain the Torbay Islamic centre will return to previous and in fact due to the numbers increasing the donations within the mosque have increased to higher numbers.

(9) **expenses** - The Brothers over the last 12 x months have started taking out Direct Debit donations monthly to the Torbay Islamic Centre to help pay for the Religious Services provided by our Imam and also help cover the utility charges such as – electricity, Gas, Water rates, Wi-Fi, and Telephone Etc and with the ever increasing utility charges we are endeavouring to find the cheapest supplier.

(10) **Repairs** – We are continuing with the yearly work on keeping the Torbay Islamic Centre in Good condition. We have this year removed the old toilets and shower and replaced them with 2 x New Larger toilets and washbasin and also replaced the flooring.

**TORBAY ISLAMIC CENTRE
REPORT OF THE TRUSTEES (CONT'D)
For the year ended 31 January 2023**

(11) Simon Ramsden is looking after the weekly collections, Banking, Book Keeping, Preparation of the yearly accounts that are then passed onto our NEW Accountants who in turn prepares the final yearly accounts for the Public Charity Commission and is also the secretary taking the minutes of the AGM.

(11a) we would like to thank Simon Ramsden for his diligent work in carrying out the booking keeping and passing them on to the accountants as above.

(12) A late AGM was held in the office of 144 Avenue RD with only the trustees, Imam, Simon Ramsden, Alan as the accountant.

(13) As we have hardly used 128 Avenue Rd the Imam Abdulkader did move in to the mosque for a few months which did not affect the running of the Torbay Islamic Centre but due to Abdulkader's mother being seriously ill unfortunately he had to return to London but it was agreed to keep his position open for him to return at a later date.

We had a temporary Imam called Younis from Paignton to take the prayers etc. but due to the winter weather & having to travel from Paignton to Torquay daily it could not continue.

After it was confirmed that the Imam Abdulkader was not able to return to Torquay, he kindly offered to find a suitable Imam for the Torbay Islamic Centre.

Abdulkader introduced a New Imam to take over his old position by the name of Sadiqui Islam, Brother Sadiqui came down from London to look into taking the position and was very popular with the Brothers & Sisters in the Mosque and decided to take up the permanent position of a full time Imam at the Torbay Islamic Centre.

It was a very wise decision as he is very enthusiastic and works very hard helping & teaching the Brothers, Sisters and Children. He also advises them about their problems but also meets non-Muslims telling them about the Islamic Religion.

(14) This year we have had a number of people deciding to be Muslim and taking the Shahada.

(15) In the last year there has been a very large number of Asylum Seekers sent to Torquay & Paignton and housed in local Hotels, one hotel in Torquay has 100 families and in Paignton another has about 100 single people.

We found out that they all were Muslims so we are finding a very large number coming to our Mosque for the 5 x prayers daily.

During the winter months it was very difficult for the Asylum seekers in Paignton to come to our mosque for the daily prayers so we have made a large room in the Esplanade Hotel as a Mosque catering for about 60 x people and for the prayers to be taken by Imam Younis (who came and helped as a temporary Imam for Torquay) Ham D Allah it is attended daily by the Asylum Seekers plus all the staff are also Muslim.

**TORBAY ISLAMIC CENTRE
REPORT OF THE TRUSTEES (CONT'D)
For the year ended 31 January 2023**

FINANCIAL REVIEW

Reserves Policy

The Trustees have reviewed the reserves of the Charity. The policy is to hold enough funds to meet two years' operating costs of the Mosque. Following the extension of the Mosque, the numbers attending on Friday mean that the Mosque is nearly full and consideration will need to be given to extending the Mosque and as such additional funds are being retained for this purpose and the continued aims and activities of the Charity. The Charity is also looking into the possibility of purchasing a building to use as a community centre and a further place for prayers.

Principal Funding Sources

The Charity's main source of income is donations from the congregation. The total unrestricted donations and collections this year were £30,369 (2022 - £26,279). The unrestricted fund expenditure was £22,641 (2022 - £28,761), leaving a net surplus of £7,728 (2022 deficit - £2,482).

Investment Policy and Objectives

The Charity has no long term investments. Cash reserves are held in a bank account.

Approved by the Trustees on16/05/.....2023, and signed on its behalf by:

.....
Yousif A AL Nassar
Chair

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TORBAY ISLAMIC CENTRE FOR THE YEAR ENDED 31ST JANUARY 2023

I report to the Trustees on my examination of the accounts of the Torbay Islamic Centre for the year ended 31 January 2023.

Responsibilities and basis of this report

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

I report in respect of my examination of the Charity's accounts 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 accounts do not accord with those records; or
3. the accounts 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.



John Rowe FCA CTA
Francis Clark LLP
Sigma House
Oak View Close
Edginswell Park
Torquay
TQ2 7FF

Date: 17 May 2023

TORBAY ISLAMIC CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 January 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income & Endowments From					
Voluntary Income	2	30,369	607	30,976	26,837
Investment Income		-	-	-	-
Total		30,369	607	30,976	26,837
Expenditure					
Charitable Activities	3	22,641	-	22,641	28,761
Charitable Giving		-	-	-	-
Total		22,641	-	-	28,761
Net Movement of Funds		7,728	607	8,335	1,924
Transfer between Funds		-	-	-	-
		7,728	607	8,335	-
Balance brought forward at 1 February 2022		38,740	648	39,388	41,312
Balance carried forward at 31 January 2023		46,468	1,255	47,723	39,388

TORBAY ISLAMIC CENTRE

BALANCE SHEET

As at 31 January 2023

		£	2023 £	£	2022 £
	Note				
FIXED ASSETS					
Tangible Assets	5		274,701		274,776
CURRENT ASSETS					
Cash at Bank & In Hand		48,004		40,888	
Payments in Advance		1,055		981	
Debtor		-	49,059	-	41,869
			<u>323,760</u>		<u>316,645</u>
LIABILITIES					
Creditors – Amounts falling due within one year	6		<u>1,261</u>		<u>2,481</u>
			<u>322,499</u>		<u>314,164</u>
CHARITY FUNDS					
Unrestricted Fund: General Fund	4		46,543		38,740
Capital Fund	4		274,701		274,776
Restricted Fund	4		<u>1,255</u>		<u>648</u>
			<u>322,499</u>		<u>314,164</u>

Approved by the Trustees on16/05.....2023, and signed on its behalf by:

Yousif A Al Nassar
Chair

Y.A. Al-Nassar

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS

Year ended 31 January 2023

1. Accounting Policies

The principal accounting policies adopted in the preparation of the Financial Statements are as follows:

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the statement of recommended practice, accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued October 2019 and the Charities Act 2011. Torbay Islamic Centre meets the definition of a Public Benefit Charity under FRS102.

b) Fixed Assets

Fixed Assets are stated in the Balance Sheet at the historical cost less depreciation.

c) Depreciation

Depreciation is calculated to write down the cost of Tangible Fixed Assets over the estimated useful lives at the rate set out below:

Equipment	20% reducing balance per annum
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The trustees keep the Freehold Property in good condition with regular maintenance and consider that the residual value of the property (excluding land) will be in excess of cost and as such no depreciation is provided on Freehold Property.

d) Fund Accounting

Torbay Islamic Centre has two types of funds for which it is responsible and which requires separate disclosure. These are as follows:

- i) restricted Funds – Income received which is earmarked for specific purposes within specific objects of the organisation;
- ii) unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the Charity. Part of the unrestricted fund has been designated as a capital fund and represents the net book value and tangible fixed assets and is therefore not available for any other purpose.

e) Incoming Resources

Gifts and donations are recognised as Income when the amounts are received.

f) Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis. As most of the management and activity of the Mosque is carried out by volunteers, this intangible cost is not included in the Financial Statements as this voluntary contribution to the life of the Mosque is incalculable.

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS (CONT'D) Year ended 31 January 2023

g) Financial Instruments

The Charity holds the following financial instruments:

- short term trade and other debtors and creditors; and
- cash and bank balances.

All financial instruments are classified as basic.

The Charity has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Charity's obligations are discharged, expire or are cancelled.

Basic financial assets comprise short term trade and other debtors and cash and bank balances. Basic financial liabilities comprise short term trade and other creditors and bank loans.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash, or other consideration, expected to be paid or received, after taking account of impairment adjustments.

2. Voluntary Income

	Unrestricted Funds		Restricted Funds		Total	Total
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Collections and donations	30,369	26,279	607	558	30,976	26,837
Donations for Charitable Giving	-	-	-	-	-	-
	30,369	26,279	607	558	30,976	26,837

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS (CONT'D)

Year ended 31 January 2023

3. Charitable Activities Unrestricted Restricted

	Unrestricted Funds		Restricted Funds		Total	Total
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Imam	11,102	19,350	-	-	11,102	19,350
Water Rates	2,326	1,505	-	-	2,326	1,505
Rent	63	-	-	-	63	-
Heat and Light	2,543	1,646	-	-	2,543	1,646
Telephone	1,209	603	-	-	1,209	603
Insurance	1,430	1,601	-	-	1,430	1,601
Room Hire & Meeting Costs	-	574	-	-	-	574
Repairs and Renewals	1,496	2,259	-	-	1,496	2,259
Bookkeeping	520	-	-	-	520	-
Accountancy Fees	1,320	570	-	-	1,320	570
Sundry Expenses	85	279	-	-	85	279
Bank Charges	472	374	-	-	472	374
Depreciation	75	-	-	-	75	-
	22,641	28,761	-	-	22,641	28,761

4. Fund Balances

a) Analysis of Net Assets by Fund

	Restricted Fund	Unrestricted		Total	Total
	£	General Fund	Capital Fund	2023	2022
	£	£	£	£	£
Fixed Assets	-	-	274,701	274,701	274,776
Current Assets	1,255	47,754	-	49,009	41,869
Current Liabilities	-	(1,261)	-	(1,261)	(2,481)
	1,255	46,493	274,701	322,499	314,164

b) Restricted Fund

	Brought Forward 1.2.22	Transfer Between Funds	Incoming Resources	Resources Expended	Carried Forward 31.1.23
	£	£	£	£	£
Charitable Giving	648	-	607	-	1,255
	648	-	607	-	1,255

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS (CONT'D)

Year ended 31 January 2023

4. Fund Balances (continued)

c) Unrestricted Fund

	General £	Designated £	Total £
Balance b/f	38,740	274,776	313,516
Net Movement of Funds	7,728	-	7,728
Transfer between funds	75	(75)	-
	46,543	274,701	321,244

Capital Fund

The Capital Fund, which was commenced by the Trustees in 2010, represents the Net Book Value of the Charity's tangible Fixed Assets, and is therefore not available for any other purpose.

5. Tangible Assets

	Freehold Property £	Equipment £	Total £
Cost			
01.02.22 & 31.01.23	274,399	5,450	279,849
Depreciation			
At 01.02.22	-	5,073	5,073
Charge in Year	-	75	75
At 31.01.22	-	5,148	5,148
Net Book Value			
31.01.23	274,399	302	274,701
31.01.22	274,399	377	274,766

6. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	1,261	2,480

7. Trustees Remuneration & Expenses

No payments were made to Trustees for work carried out or expenses.

8. Donated Services

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with the Charity SORP, the economic contribution of general volunteers is not measured in the accounts.

Accounts

TORBAY ISLAMIC CENTRE
Financial Statements
For the year ended 31st January 2022

Charity No. 1056312
130 AVENUE ROAD
TORQUAY
DEVON

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**TORBAY ISLAMIC CENTRE
REPORT OF THE TRUSTEES
For the year ended 31st January 2022**

The Trustees present their annual report and financial statement for the year ending 31st January 2022 and confirm they comply with the charities Act 1993 as amended by the Charities Act 2011 and the Charities SORP (FRSSE) published on 16th July 2014.

STUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Torbay Islamic Centre was founded in 1984, its amended constitution was adopted on the 3rd June 1996 and was registered with the Charity Commissions on the 21st June 1996 (registration number 1056312). The address of the charity is 128/130 Avenue Road, Torquay, Devon TQ2 5LQ.

Organisational structure

The Trustees (Members of the Executive Committee) are responsible for the general control and management of the Charity. The Trustees give their name freely and receive no remuneration or other financial benefits. The Trustees that have served during the year and up to the date of this report are set below.

Mr Yousif a Al-Nassar
Mr Mahmoud Al-Ghareeb
Mr Abdullah Ahmed Zollay
Mr Eissa Al-Subhi Al-Harbi
Mr Saeed Omar Balbaid

Dr Ibrahim Masoud (Appointed 24th April 2015)
Bashir Rana (Appointed 24th April 2015)
Mr Peter Frederick Muhammad Davis-Ali
Mr Mohammed Bamukra

Risk Management

The Trustees have assessed the risks the charity faces. The Trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, insurance cover is in place and the finances of the mosque are kept under review.

OUR AIMS

The objects of the charity are set out in the charities Trust Deed and are summarised as follows; the advancement of the religion of Islam in accordance with the tenets and doctrines of the holy Quran and Sunnah. The advancement of the education of Muslim children in accordance with tenets and doctrines of Islam and for the relief of such Muslims who are poor and needy.

OUR OBJECTIVES

Our Objectives are set to reflect our faith and community aims. Each year our Trustees review our objectives and activities to ensure that they continue to reflect our aims. In carrying out this review the Trustees have considered the Charity Commissions general guidance on public benefit and in particular the supplementary public guidance on the advancement of religion for the public benefit. Our aims remain to provide a facility where Muslims can worship.

Our long term ambition is to build the self-confidence of Torbay's Muslims in their faith and through our activities help make our area a peaceful, vibrant and harmonious community.

STRATEGIES

We want to make our Mosque accessible and a welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have facilities for women who want to pray at the Mosque. The Mosque is open at all prayer times with the Friday Prayers being the focus of our activities. We give talks to schools and local organisations on the Muslim faith.

ACTIVITIES AND ACHIEVMENTS

How our activities deliver public benefit.

The charity carries out a wide range of activities in pursuit of its charitable aims. The Trustees consider that the activities summarised in the Chairman's report given below, provide benefit both to those who worship at our mosque and the wider community of Torbay.

Religious Activities

Our Mosque provides a centre for our prayers and worship of the activities associated with our faith. During the year under review we offer a range of services and activities.

**TORBAY ISLAMIC CENTRE
REPORT OF THE TRUSTEES (CONT'D)
For the year ended 31st January 2022**

Chairman's Report.

2021 has been a challenging year but not as difficult as 2020 due to the Covid-19 Pandemic which affected the Mosque, local community in fact the country and the whole world. Due to social distancing rules we have endeavoured to start to return to previous years achievements and goals to help the local community but this is a gradual process due to limited activity at the Torbay Islamic Centre.

(1) **Ramadhan & prayers** – The Mosque has fully reopened and is holding all the daily prayers, Ramadhan was held at the Torbay Islamic Centre with great success and large numbers of the brothers attending daily to break the fast/

(2) **Local schools and colleges visits** - unfortunately the visits by local schools, colleges and local Council members haven't recommenced as of yet but this is something that we are looking into starting as soon as things completely return back to normal.

(3) **The teaching of children and teenagers** – The religious classes held by Imam Abdulkader for the local children restarted again in October.

(5) **The Imam Abdulkader Abdi teaches children on Saturday mornings** – These classes held by Imam Abdulkader for the local children on a Saturday morning also restarted again in October.

(6) **The EID prayers** – The Eid prayers were held at the Torbay Islamic Centre. So all the Brothers / Sisters and local families could attend and the Imam suggested holding three sittings – 6.00am, 7.30am and 9am. We would like to thank him for all his hard work, they were very well attended.

(7) **local community attending the Mosque** – The number of people attending the prayers since the Mosque has reopened has increased considerably, not only the Friday Prayers but including the five daily prayers.

(8) **Donations** – As the Mosque has now reopened and is holding all 5 x prayers and importantly the Friday Prayers the weekly collections have now recommenced which will help support the Torbay Islamic Centre greatly as during the Pandemic this wasn't possible. the brothers are still donating regularly with Direct Debits so we are hoping overall the level of donations that help, support and maintain the Torbay Islamic centre will return to previous if not greater numbers.

(9) **Expenses** - The Brothers over the last 12 x months have started taking out Direct Debit donations monthly to the Torbay Islamic Centre to help pay for the Religious Services provided by our Imam Bro Abdulkader and also help cover the utility charges such as – electricity, Gas, Water rates, Wifi, and Telephone Etc and with the ever increasing utility charges we are endeavouring to find the cheapest supplier.

(10) Simon Ramsden is looking after the weekly collections, Banking, Book Keeping, Preparation of the yearly accounts that are then passed onto our accountant Nick Lear of Hawes Richards Accountants who in turn prepares the final yearly accounts for the Public Charity Commission and Alan King acts as the secretary taking the minutes of the AGM.

(10a) We would like to thank Simon Ramsden for his diligent work in carrying out the booking keeping and passing them on to the accountants as above.

(11) A late AGM was held in the office of 144 Avenue RD with only the trustees, Imam, Simon Ramsden, Alan as the accountant.

(12) We have hardly used 128 Avenue Rd so it was decided to offer the Imam accommodation for Abdulkader and his family on the provision that after 6 x months we look at the position and if it hasn't affected the running of the Torbay Islamic Centre.

(13) It was also agreed the Imam Abdulkader could pay a rental amount of £500 per month.

Yousif A AL Nassar
Chairman

TORBAY ISLAMIC CENTRE
REPORT OF THE TRUSTEES (CONT'D)
For the year ended 31st January 2022

FINANCIAL REVIEW

Reserves Policy

The Trustees have reviewed the reserves of the Charity. The policy is to hold enough funds to meet two years' operating costs of the Mosque. Following the extension of the Mosque, the numbers attending on Friday mean that the Mosque is nearly full and consideration will need to be given to extending the Mosque and as such additional funds are being retained for this purpose and the continued aims and activities of the Charity. The Charity is also looking into the possibility of purchasing a building to use as a community centre and a further place for prayers.

Principal Funding Sources

The Charity's main source of income is donations from the congregation. The total unrestricted donations and collections this year were £ (2021 - £21,980). The unrestricted fund expenditure was £ (2021 - £16,749), leaving a net surplus of £ (2021 surplus - £5,231).

Investment Policy and Objectives

The Charity has no long term investments. Cash reserves are held in a bank account.

Approved by the Trustees on 17th June 2022, and signed on its behalf by:

.....
Yousif A AL Nassar
Chairman

INDEPENDENT EXAMINERS REPORT
TO THE TRUSTEES OF TORBAY ISLAMIC CENTRE
FOR THE YEAR ENDED 31ST JANUARY 2022

I report to the Trustees on my examination of the accounts of the Torbay Islamic Centre for the year ended 31st January 2022.

Responsibilities and basis of this report

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

I report in respect of my examination of the Charity's accounts 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 accounts do not accord with those records; or
3. the accounts 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.

A N Lear

A.N LEAR FCA
HAWES RICHARDS & CO
CHARTERED ACCOUNTANTS
17 THE TERRACE
TORQUAY
TQ1 1BN

1st July 2022

TORBAY ISLAMIC CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st January 2022

	Per Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income & Endowments From					
Voluntary Income	2	26,279	558	26,837	22,070
Investment Income		-	-	-	-
Total		<u>26,279</u>	<u>558</u>	<u>26,837</u>	<u>22,070</u>
Expenditure					
Charitable Activities	3	28,731	-	28,761	16,749
Charitable Giving		-	-	-	-
Total		<u>28,731</u>	<u>-</u>	<u>28,761</u>	<u>16,749</u>
Net Movement of Funds		(2,482)	558	1,924	5,321
Transfer between Funds		-	-	-	-
		<u>(2,482)</u>	<u>558</u>	<u>1,924</u>	<u>5,321</u>
Balance brought forward at 1 st February 2021		<u>41,222</u>	<u>90</u>	<u>41,312</u>	<u>310,767</u>
Balance carried forward at 31 st January 2022		<u><u>38,740</u></u>	<u><u>648</u></u>	<u><u>39,388</u></u>	<u><u>316,088</u></u>

TORBAY ISLAMIC CENTRE

BALANCE SHEET
AS AT 31st January 2022

	Per Note	2022	2021
		£	£
FIXED ASSETS			
Tangible Assets	5	274,776	274,776
CURRENT ASSETS			
Cash at Bank & In Hand		40,888	43,295
Payments in Advance		981	899
Debtor		-	-
		<u>41,869</u>	<u>44,194</u>
		316,645	318,970
LIABILITIES			
Creditors – Amounts falling due within one year	6	<u>2,481</u>	<u>2,882</u>
		<u>314,164</u>	<u>316,088</u>
CHARITY FUNDS			
Unrestricted Fund: General Fund	4	38,740	41,222
Capital Fund	4	274,776	274,776
Restricted Fund	4	<u>648</u>	<u>90</u>
		<u>314,164</u>	<u>316,088</u>

Approved by the Trustees on 17th June 2022, and signed on its behalf by:

Yousif A Al Nassar
Chairman

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS

Year ended 31st January 2022

1. Accounting Policies

The principal accounting policies adopted in the preparation of the Financial Statements are as follows:

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the statement of recommended practice, accounting and reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued October 2019 and the Charities Act 2011. Torbay Islamic Centre meets the definition of a Public Benefit Charity under FRS102.

COVID-19

Following on from the lockdown in 2020 the Islamic Centre was still effected by Covid-19 but around about the end of the year the charity was able to almost fully re-open and is now fully open. Although it is still difficult to predict the outcome of the pandemic the Trustees are now a lot happier that things seem to be getting back to normal and there should not be any major problems in the foreseeable future in this respect. The Trustees believe that there are sufficient resources to continue for the foreseeable future and hence the financial statements have been prepared on a going concern basis.

b) Fixed Assets

Fixed Assets are stated in the Balance Sheet at the historical cost less depreciation.

c) Depreciation

Depreciation is calculated to write down the cost of Tangible Fixed Assets over the estimated useful lives at the rate set out below:

Equipment	20% reducing balance per annum
-----------	--------------------------------

The trustees keep the Freehold Property in good condition with regular maintenance and consider that the residual value of the property (excluding land) will be in excess of cost and as such no depreciation is provided on Freehold Property.

d) Fund Accounting

Torbay Islamic Centre has two types of funds for which it is responsible and which requires separate disclosure. These are as follows:

- i) restricted Funds – Income received which is earmarked for specific purposes within specific objects of the organisation;
- ii) unrestricted Funds – Funds which are expendable at the discretion of the Trustees in furtherance of the objectives of the Charity. Part of the unrestricted fund has been designated as a capital fund and represents the net book value and tangible fixed assets and is therefore not available for any other purpose.

e) Incoming Resources

Gifts and donations are recognised as income when the amounts are received.

f) Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis. As most of the management and activity of the Mosque is carried out by volunteers, this intangible cost is not included in the Financial Statements as this voluntary contribution to the life of the Mosque is incalculable.

TORBAY ISLAMIC CENTRE

NOTES TO THE ACCOUNTS (CONT'D)

Year ended 31st January 2022

g) Financial Instruments

The Charity holds the following financial instruments:

- short term trade and other debtors and creditors; and
- cash and bank balances.

All financial instruments are classified as basic.

The Charity has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the Charity becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the Charity's obligations are discharged, expire or are cancelled.

Basic financial assets comprise short term trade and other debtors and cash and bank balances. Basic financial liabilities comprise short term trade and other creditors and bank loans.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash, or other consideration, expected to be paid or received, after taking account of impairment adjustments.

2. Voluntary Income

	Unrestricted Funds		Restricted Funds		Total	Total
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Collections & Donations	26,279	21,980	558	-	26,837	21,980
Donations for Charitable Giving	-	-	-	90	-	90
	<u>26,279</u>	<u>21,980</u>	<u>558</u>	<u>90</u>	<u>26,837</u>	<u>22,070</u>

3. Charitable Activities

	Unrestricted Funds		Restricted Funds		Total	Total
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Imam	19,350	9,110	-	-	19,350	9,110
Water Rates	1,505	1,864	-	-	1,505	1,864
Rent	-	42	-	-	-	42
Heat & Light	1,646	1,816	-	-	1,646	1,816
Telephone	603	705	-	-	603	705
Insurance	1,601	1,629	-	-	1,601	1,629
Room Hire & Meeting Costs	574	-	-	-	574	-
Repairs & Renewals	250	154	-	-	250	154
Property Repairs	2,009	400	-	-	2,009	400
Accountancy Fees	570	694	-	-	570	694
Sundry Expenses	279	-	-	-	279	-
Bank Charges	374	241	-	-	374	241
Depreciation	-	94	-	-	-	94
	<u>28,761</u>	<u>16,749</u>	<u>-</u>	<u>-</u>	<u>28,761</u>	<u>16,749</u>

TORBAY ISLAMIC CENTRE
NOTES TO THE ACCOUNTS (CONT'D)
Year ended 31st January 2022

4. Fund Balances

a) Analysis of Net Assets by Fund

	Restricted Fund	General Fund	Unrestricted Capital Fund	Total 2022	Total 2021
	£	£	£	£	£
Fixed Assets		-	274,776	274,776	274,776
Current Assets	648	41,221	-	41,869	44,194
Current Liabilities	-	(2,481)	-	(2,481)	(2,882)
	<u>648</u>	<u>38,740</u>	<u>274,776</u>	<u>314,164</u>	<u>316,088</u>

b) Restricted Fund

	Brought Forward 1.2.21	Transfer between Funds	Incoming Resources	Resources Expended	Carried Forward 31.1.22
	£	£	£	£	£
Charitable Giving	<u>90</u>		<u>558</u>		<u>648</u>

c) Unrestricted Fund

	General £	Designated £	Total £
Balance b/f	41,222	274,776	315,998
Net Movement of Funds	(2,482)	-	(2,482)
Transfer Between Funds	-	-	-
	<u>38,740</u>	<u>274,776</u>	<u>313,516</u>

Capital Fund

The Capital Fund, which was commenced by the Trustees in 2010, represents the Net Book Value of the Charity's tangible Fixed Assets, and is therefore not available for any other purpose.

5. Tangible Assets

	Freehold Property £	Equipment £	Total £
Cost			
01.02.21 & 31.01.22	<u>274,399</u>	<u>5,450</u>	<u>279,849</u>
Depreciation			
At 01.02.21	-	5,073	5,073
Charge in Year			
At 31.01.22			
Net Book Value			
31.01.21	<u>274,399</u>	<u>377</u>	<u>274,776</u>
31.01.22			

6. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals	<u>2,480</u>	<u>2,882</u>

7. Trustees Remuneration & Expenses

No payments were made to Trustees for work carried out or expenses.

8. Donated Services

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with the Charity SORP, the economic contribution of general volunteers is not measured in the accounts.