

**Registered Charity number:  
1105092**

**LONDON COLNEY ISLAMI CENTRE ST ALBANS**

**Reports and Accounts**

**For the Year Ended**

**31 December 2021**

# **LONDON COLNEY ISLAMI CENTRE ST ALBANS**

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## **LONDON COLNEY ISLAMI CENTRE ST ALBANS**

### **Charity Information**

|                 |            |          |
|-----------------|------------|----------|
| <b>Trustees</b> | M Babla    | Chairman |
|                 | A Boshor   | Trustee  |
|                 | A Khalique | Trustee  |
|                 | A Khan     | Trustee  |
|                 | M A Lais   | Trustee  |
|                 | A Miah     | Trustee  |
|                 | M Miah     | Trustee  |
|                 | M Mortuza  | Trustee  |
|                 | A Shohid   | Trustee  |
|                 | S Ullah    | Trustee  |

**Principal Office**

149 High Street  
London Colney  
St Albans  
Hertfordshire  
AL2 1RP

**Bankers**

Barclays Bank  
St Peters Street  
St Albans  
AL1 3LP

**Independant Examiner**

HA Accountants  
26 Leagrave Road  
Luton  
Beds  
LU4 8HZ

# **LONDON COLNEY ISLAMI CENTRE ST ALBANS**

## **The report of the trustees for the year ended 31 December 2021**

### **Introduction**

The trustees present their annual report and accounts for the year ended  
**31 December 2021**

### **Objectives and Activities.**

#### **Charitable Objectives.**

The Charitable trust is governed by the Consitution adopted 25 June 2000 as amended on 30 June 2004.

#### **Aims and Objectives**

The objectives of the Trust is set by the constitution to provide facility for bangladeshi muslim community within London Colney and surrounding areas to provide facilities to practice Islam and provide Islamic education in accordance with the Holy Quran and Ahadith within the bounds of Ahle-Sunna Wal Jamaat

#### **Objectives for the year.**

During this year the charity sought to:

- Further improve awareness of it's existence, facilities and services offered.
- To continually enhance the facilities provided.
- To develop and enhance the educational curriculum.

#### **Public benefit statement**

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit published by the Charity Commission for England & Wales.

#### **Use of volunteers**

The charity uses the services of volunteers in a number of ways;

- To assist in raising the profile of the charity.
- To assist with maintaining the records of the charity.
- To assist with the development of the charity.
- To maintain the buildings.

#### **Achievements and Performance of the Charity**

- The Charity continued to provide service and facilities for the Muslim Community in London Colney Area.
- After school Islamic classes for the children in area.

#### **Financial Review**

During the year the charity's income was **£26,951 (2020: £25,591)** and after expenditure of **£28,731 (2020: £29,255)** the carry forward reserves stood at **£69,601 (2020: £71,380)**.

#### **Reserves policy**

The Trustees have resolved to establish over the next few years reserves to provide for future activities, and to provide funding for the expected expenditure for twelve months ahead.

#### **Principal funding source**

The principal income was generated from donations though the public in accordance with the objectives of the charity. The principal expenditure related to the provisions of prayer facilities and childrens Islamic education.

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

The Charity will also continue enhance building facility in delivering the aims and objectives of the Trust.

## **LONDON COLNEY ISLAMI CENTRE ST ALBANS**

**The report of the trustees for the year ended**

**31 December 2021**

### **Structure, Governance and Management**

#### **Nature of the Governing Documents and constitution of the charity**

The Charity is an unincorporated association governed by the constitution adopted 25 June 2000 as amended on 30 June 2004. Eligibility for membership of the charity, and membership of the board of trustees is governed by the constitution. There are no restrictions in the constitution on the operation of the charity or on its investment powers, other than those imposed by general charity law.

#### **Recruitment and appointment of new trustees**

New Trustees are appointed by invitation based upon the specific requirements and the skill set needed by the charity to help advance the charitable objectives.

#### **Induction and training of trustees.**

We have at the moment no policy or procedure for the training of trustees, other than the "do's and don'ts" publication provided by the charity.

#### **Organisational structure and management.**

Trustees meet regularly on a monthly basis to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members. Day to day management and responsibility for implementing policies is carried out by trustees.

The Trustees undertake all final decisions with implementation being delegated amongst each other.

#### **Membership of a wider network**

The charity has no responsibility for nor is it answerable to any other organisation.

#### **Related parties**

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts. This includes remuneration and expenses paid to Trustees.

#### **Risk Management**

The trustees acknowledge their responsibilities for establishing a risk management system and satisfied that appropriate systems and procedures are under development and continue to keep the strategic, business and operational risk under review with view to introducing, where necessary, additional procedures to mitigate these risks.

## **LONDON COLNEY ISLAMI CENTRE ST ALBANS**

**The report of the trustees for the year ended**

**31 December 2021**

### **Statement of Trustees' Responsibilities**

The Charities Acts require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner/ auditor in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

**This report was approved by the board of trustees on 20 October 2022**



**M A Lais**  
**Trustee**

## Independent Examiners Report on the Accounts

Report to the trustees/members of:

**LONDON COLNEY ISLAMI CENTRE ST ALBANS**

On accounts for the year ended:

**31 December 2021**

Charity no: **1105092**

Set out on pages:

**6 to 10**

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st December 2021.

### Responsibilities and basis of report

As the charity's trustees, you 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 Trust'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 which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.



-----  
M A Haque Bsc, MBA, FFA  
HA Accountants

HA Accountants  
26 Leagrave Road  
Luton  
Beds  
LU4 8HZ

24 October 2022

# LONDON COLNEY ISLAMI CENTRE ST ALBANS

## Statement of Financial Activities

For the Year Ended 31 December 2021

|                                    | Notes    | Unrestricted<br>funds<br>£ | Total Funds<br>2021<br>£ | Last Year<br>Total Funds<br>2020<br>£ |
|------------------------------------|----------|----------------------------|--------------------------|---------------------------------------|
| <b>Income and Endowments from</b>  |          |                            |                          |                                       |
| Donations and legacies             |          | 26,951                     | 26,951                   | 25,591                                |
| <b>Total incoming resources</b>    | <b>2</b> | <b>26,951</b>              | <b>26,951</b>            | <b>25,591</b>                         |
| <b>RESOURCES EXPENDED</b>          |          |                            |                          |                                       |
| Cost of charitable activities      |          | 28,731                     | 28,731                   | 29,255                                |
| Governance costs                   |          | 0                          | 0                        | 0                                     |
| <b>Total resources expended</b>    | <b>3</b> | <b>28,731</b>              | <b>28,731</b>            | <b>29,255</b>                         |
| <b>Net movement in funds</b>       |          | <b>(1,780)</b>             | <b>(1,780)</b>           | <b>(3,664)</b>                        |
| <b>Total funds brought forward</b> |          | <b>71,380</b>              | <b>71,380</b>            | <b>75,044</b>                         |
| <b>Total funds carried forward</b> |          | <b>69,601</b>              | <b>69,601</b>            | <b>71,380</b>                         |

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for of Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on **page 7** as required by the said statement.

**All activities derive from continuing operations**

**The notes on pages 8 to 10 form an integral part of these accounts**



# LONDON COLNEY ISLAMI CENTRE ST ALBANS

## BALANCE SHEET

As at 31 December 2021

|  | Notes | 2021<br>£        | 2020<br>£        |
|--|-------|------------------|------------------|
| <b>The assets and liabilities of the charity:</b>              |       |                  |                  |
| <b>Fixed Assets</b>  |       |                  |                  |
| Tangible assets  | 5     | <u>203,109</u>   | <u>208,420</u>   |
| <b>Total fixed assets</b>                                      |       | <u>203,109</u>   | <u>208,420</u>   |
| <b>Current Assets</b>  |       |                  |                  |
| Cash at bank and in hand                                       |       | <u>3,539</u>     | <u>6,504</u>     |
|  |       | 3,539            | 6,504            |
| <b>Creditors: amounts falling due within one year</b>          | 6     | <u>(797)</u>     | <u>(2,294)</u>   |
| <b>Net Current Assets</b>                                      |       | <u>2,742</u>     | <u>4,210</u>     |
| <b>Total assets less current liabilities</b>                   |       | <u>205,851</u>   | <u>212,630</u>   |
| <b>Creditors: amounts falling due after more than one year</b> | 7     | <u>(136,250)</u> | <u>(141,250)</u> |
| <b>Total Net Assets</b>  |       | <u>69,601</u>    | <u>71,380</u>    |
| <b>The funds of the charity:</b>                               |       |                  |                  |
| Unrestricted income funds                                      | 8     | <u>69,601</u>    | <u>71,380</u>    |
| <b>Total charity funds</b>                                     |       | <u>69,601</u>    | <u>71,380</u>    |

Approved by the board of trustees on 20 October 2022



M A Lais  
Trustee

The notes on pages 8 to 10 form an integral part of these accounts.

## **LONDON COLNEY ISLAMI CENTRE ST ALBANS**

### **Notes to the Accounts**

**For the Year Ended**

**31 December 2021**

#### **1 Accounting policies**

##### **Statement of compliance**

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

The Charity meets the definition of public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Exemption from preparing a cash flow statement**

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and therefore not included a cash flow statement in these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

##### **Transition to FRS 102**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### **Going concern**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### **EXPENDITURE AND LIABILITIES**

##### **Liability Recognition**

Liabilities are recognised where it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

##### **Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### **Fixed assets and depreciation**

All tangible fixed assets are capitalised if they can be used for more than one year and are stated at cost less depreciation. Items of less than £1000 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

|                  |                  |
|------------------|------------------|
| Land & Buildings | 2% straight line |
|------------------|------------------|

A regular annual review of the likelihood of asset impairment is undertaken.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Funds structure policy**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

# LONDON COLNEY ISLAMI CENTRE ST ALBANS

## Notes to the Accounts

For the Year Ended

31 December 2021

|  |               |               |
|--|---------------|---------------|
| <b>2 Incoming resources</b>  | <b>2021</b>   | <b>2020</b>   |
|  | <b>£</b>      | <b>£</b>      |
| <b>Income Received</b>   |               |               |
| General Donations  | 21,696        | 14,854        |
| Grants   | 5,255         | 10,737        |
|  | <u>26,951</u> | <u>25,591</u> |
| <b>3 Resources expended</b>  | <b>2021</b>   | <b>2020</b>   |
|  | <b>£</b>      | <b>£</b>      |
| <b>Charitable activities:</b>  |               |               |
| <b>Education</b>   |               |               |
| Staff Cost   | 17,856        | 17,484        |
| Employers NIC  | 0             | 0             |
|  | <u>17,856</u> | <u>17,484</u> |
| <b>Premises Cost</b>   |               |               |
| Rates  | 1,505         | 1,441         |
| Water Rates  | 1,389         | 931           |
| Light & Heat   | 1,419         | 1,723         |
| Repairs & Maintenance  | 0             | 1,226         |
|  | <u>4,313</u>  | <u>5,321</u>  |
| <b>Administrative expenses</b>   |               |               |
| Telephone  | 527           | 388           |
| Insurance  | 723           | 750           |
| Depreciation   | 5,312         | 5,312         |
|  | <u>6,562</u>  | <u>6,450</u>  |
| <b>Others</b>  |               |               |
| Sundry Expenses  | 0             | 0             |
|  | <u>0</u>      | <u>0</u>      |
|  | <u>28,731</u> | <u>29,255</u> |
| <b>Governance costs:</b>   |               |               |
| Accountancy/ Internal Examiner   | 0             | 0             |
|  | <u>0</u>      | <u>0</u>      |
| <b>4 Staff Costs and Emoluments</b>                                    | <b>2021</b>   | <b>2020</b>   |
|  | <b>£</b>      | <b>£</b>      |
| Gross Salaries   | 17,856        | 17,484        |
| Employer's National Insurance  | 0             | 0             |
|  | <u>17,856</u> | <u>17,484</u> |
| <b>Numbers of full time employees or full time equivalents</b>         | <b>2021</b>   | <b>2020</b>   |
|  | <b>£</b>      | <b>£</b>      |
| Engaged on charitable activities                                       | 2             | 2             |
| Administration   | 0             | 0             |
| There were no fees or other remuneration paid to the trustees          |               |               |
| There were no employees with emoluments in excess of £60,000 per annum |               |               |

# LONDON COLNEY ISLAMI CENTRE ST ALBANS

## Notes to the Accounts

For the Year Ended 31 December 2021

### 5 Tangible fixed assets

|   | Freehold<br>Property<br>£ | Total<br>£     |
|---|---------------------------|----------------|
| <b>Asset cost, valuation or revalued amount</b>           |                           |                |
| At 1 January 2020   | 265,575                   | 265,575        |
| Additions   | 0                         | 0              |
| At 31 December 2020                                       | <u>265,575</u>            | <u>265,575</u> |
| <b>Accumulated depreciation and impairment provisions</b> |                           |                |
| At 1 January 2020   | 57,155                    | 57,155         |
| Charge for the year                                       | 5,312                     | 5,312          |
| At 31 December 2020                                       | <u>62,467</u>             | <u>62,467</u>  |
| <b>Net book value</b>                                     |                           |                |
| At 31 December 2019                                       | <u>208,420</u>            | <u>208,420</u> |
| At 31 December 2020                                       | <u>203,109</u>            | <u>203,109</u> |

All assets are used for charitable purposes.

### 6 Creditors: amounts falling due within one year

|                 | 2021<br>£  | 2020<br>£    |
|-----------------|------------|--------------|
| Trade creditors | 797        | 2,294        |
|                 | <u>797</u> | <u>2,294</u> |

### 7 Creditors: Amounts falling due after one year

|                    | 2021<br>£      | 2020<br>£      |
|--------------------|----------------|----------------|
| Loans- Qurze Hasna | 136,250        | 141,250        |
|                    | <u>136,250</u> | <u>141,250</u> |

Qarze Hasna is unsecured and interest free money loaned to the charity by members of the public with no fixed repayment terms.

### 8 Analysis of the Net Movement in Funds

|  | 2021<br>£      | 2020<br>£      |
|--|----------------|----------------|
| Net movement in funds from Statement of Financial Activities | (1,780)        | (3,664)        |
| <b>Net movement in funds available for future activities</b> | <u>(1,780)</u> | <u>(3,664)</u> |

### 9 Net Assets by fund

|                              | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total Funds<br>2021<br>£ | Total Funds<br>2020<br>£ |
|------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Tangible Fixed Assets</b> | 203,109                    | -                        | 203,109                  | 208,420                  |
| <b>Current Assets</b>        | 3,539                      | -                        | 3,539                    | 6,504                    |
| <b>Current Liabilities</b>   | (797)                      | -                        | (797)                    | (2,294)                  |
| <b>Long Term Liabilities</b> | (136,250)                  | -                        | (136,250)                | (141,250)                |
|                              | <u>69,601</u>              | <u>0</u>                 | <u>69,601</u>            | <u>71,380</u>            |

### 10 Related Party Transactions

No fee or expenses were paid to trustees or persons connected with them