

SWANSEA MOSQUE AND ISLAMIC COMMUNITY CENTRE

England & Wales · Charity number 1105355

Details

Status Registered

Legal form Trust

Registered 2004-08-06

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

Contact

Address 159a St. Helens Road
Swansea
SA1 4DG

Phone 01792654532

Email info@swanseamosque.org

Website www.swanseamosque.org

Activities

Objects: THE TRUST FUND AND THE INCOME THEREOF OR SUCH PART OR PARTS THEREOF AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE SHALL BE APPLIED TOWARDS THE FOLLOWING OBJECTS:2.1 TO ADVANCE THE RELIGION OF ISLAM IN PARTICULAR BUT NOT EXCLUSIVELY BY:2.1.1 PROVIDING PLACES FOR MUSLIMS TO PERFORM THEIR WORSHIP AND PERFORM OTHER RELIGIOUS RITES;2.1.2 PROMOTING KNOWLEDGE, UNDERSTANDING, COMMUNICATION AND PRACTICE OF ISLAM AND FULFILLING ALL OTHER ISLAMIC DUTIES BY ESTABLISHING, MAINTAINING AND DEVELOPING NECESSARY AND SUITABLE INSTITUTIONS AND FACILITIES;2.2 TO ADVANCE THE EDUCATION OF THE PUBLIC IN PARTICULAR BUT NOT EXCLUSIVELY BY:2.2.1 DISSEMINATING TRUE AND COMPREHENSIVE KNOWLEDGE AND UNDERSTANDING OF ISLAM AMONG MUSLIMS AND NON-MUSLIMS ACCORDING TO THE QURAN AND SUNNAH; 2.2.2 PROMOTING DAWAH IN ORDER TO DISSEMINATE A TRUE AND BETTER UNDERSTANDING OF ISLAM AMONGST THE NON-MUSLIM COMMUNITY;2.3 ADVANCING THE EDUCATING OF MUSLIM CHILDREN AND ADULTS;2.3.1 ESTABLISHING ISLAMIC EDUCATION SERVICES TO PROVIDE HIGH STANDARDS OF ISLAMIC EDUCATION FOR TEACHING ISLAMIC, QUR'ANIC AND ARABIC STUDIES INCLUDING CULTURAL AND MOTHER TONGUE CLASSES.2.3.2 ESTABLISHING EVENING AND WEEKEND AS WELL AS FULL TIME ISLAMIC EDUCATION SERVICES AND INSTITUTIONS.2.4 PROMOTING RACIAL HARMONY BY:2.4.1 FOSTERING BETTER RELATIONS BETWEEN NEIGHBOURING MUSLIM AND NON-MUSLIM COMMUNITIES; AND 2.4.2 ENCOURAGING BETTER UNDERSTANDING BETWEEN MUSLIMS AND LOCAL AND CENTRAL GOVERNMENT BODIES AND INSTITUTIONS.

Activities: To serve and benefit not only the local congregation but humanity in line with teachings of Quran and sunnah of the last Prophet (pbuh) through interfaith and intercommunity dialogue, relief of poverty, youth activities, educational services, environmental awareness and the general promotion of peace, love, mutual understanding and harmony across society irrelevant of sex, race, religion or creed.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE SWANSEA CITY AND ITS ENVIRONS.
- Carmarthenshire
- City Of Swansea
- Neath Port Talbot

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£538,820	£459,742	£692,689	22
2024-03-31	£489,326	£458,361	-	-
2023-03-31	£417,552	£383,484	-	-
2022-03-31	£319,439	£301,628	-	-
2021-03-31	£278,080	£239,419	-	-

Trustees

Name	Role	Appointed
Shahab Ali BSc Hons	Chair	2018-09-16
Eqbal Hussain Miah		2018-09-16
Md Sirajul Islam		2023-09-10
Mohammed Lala Miah		2023-09-10
Mohammed Motin Khan		2018-09-16
Mohammod Hasan Miah MPharm		2018-09-16
Samad Uz Zaman		2023-09-10
Syed Shadi Latif BSc , MSc		2018-09-16

SWANSEA MOSQUE AND ISLAMIC COMMUNITY CENTRE

England & Wales - Charity number 1105355

Accounts



Registered Charity in England and Wales (1105355)

Annual Report - December 2025



Board of Trustees

email: trustees@swanseamosque.org

Your Board of Trustees has overall responsibility for the strategic leadership, governance and appropriate controls for your masjid
Elected September 2023



Shahab Ali

Chair



Mohammad Hasan Miah

Vice-chair & Treasurer



Syed Shadi Latif

Secretary



Mohammed Motin Khan

Senior Citizen Liaison Advisor



Mohammed Lala Miah

Senior Citizen Liaison Advisor



Eqbal Hussain Miah

Young People Liaison Advisor



Samad Uz Zaman

Young People Liaison Advisor



Sirajul Islam

Events & Programme Advisor

Management Committee

email: info@swanseamosque.org

Your Management Committee are responsible for maintaining security and the day-to-day management of all services of your masjid
Elected November 2025



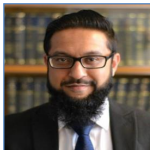
Koddus Ali

Chair



Khalid Hussain

Vice-chair



Souiful Alam

Secretary



Azom Miah

Treasurer



Abdullah Zunaid

Education Officer



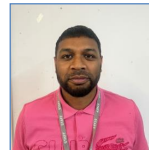
Mohammed Al-Imran

Technology, Audio & Media Coordinator



Farid Ali

Facilities Manager

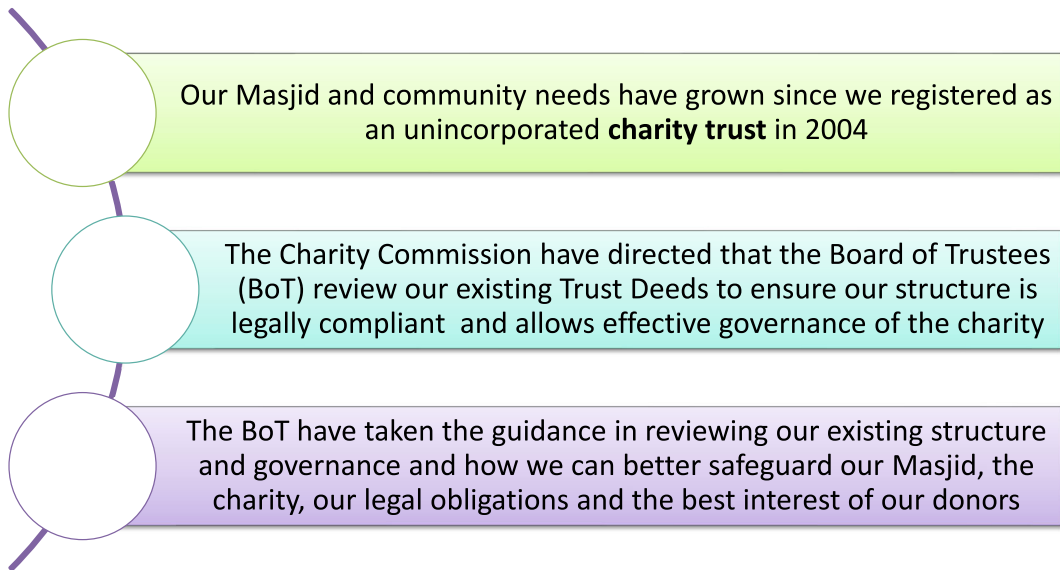


Mashud Ahmed

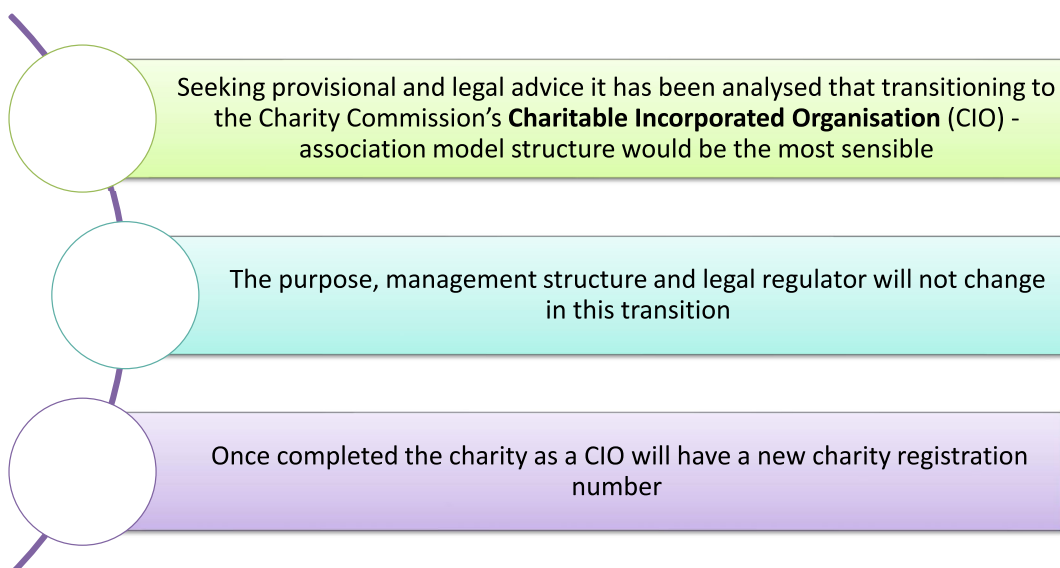
Youth Lead & Events Coordinator



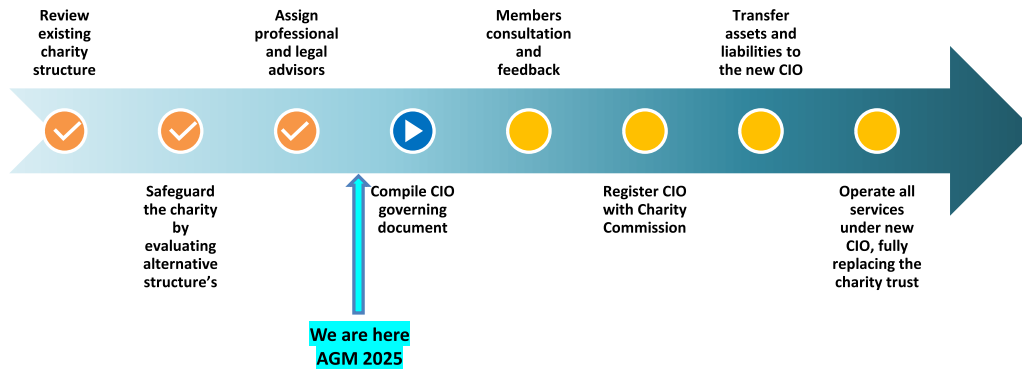
UPDATE OF OUR CHARITY STRUCTURE RECAP



UPDATE OF OUR CHARITY STRUCTURE RECAP



ROADMAP: OUR CIO TRANSITION



UPDATE

CORE SERVICES & FACILITIES	<ul style="list-style-type: none"> We continue to improve our core services and facilities to ensure it continually meets the needs and demands of our members and our growing community
MADRASAH	<ul style="list-style-type: none"> system and syllabus updated and modernised, teachers equipped with advanced training and provided with better IT facilities and digital learning tools introduced for our students
YOUTH ENGAGEMENT	<ul style="list-style-type: none"> We increased youth engagement through structured classes, games, activities and trips
SISTERS ENGAGEMENT	<ul style="list-style-type: none"> We organised structured classes and activities in line with the needs of our sisters
RESIDENTIAL FLATS	<ul style="list-style-type: none"> 9 flats completed (some snagging items remain), Staircase now complete, Finish all works in the communal areas and then commission the flats for Buildings Regulations Approval
REVIEW POLICIES & PROCEDURES	<ul style="list-style-type: none"> Continue to be legally compliant

(A) FACILITIES UPGRADE & DEVELOPMENT



Solar Panels and Batteries



Heat Pump - Hot water



Air Cooler System—prayer hall



Garden Fountain



Floodlights

Cost
£130,031.76

(A) FACILITIES UPGRADE & DEVELOPMENT



Storage Area – In the Basement



Storage Area – 1st Floor Kitchen



Men's Wudu & Toilet Area Upgrade



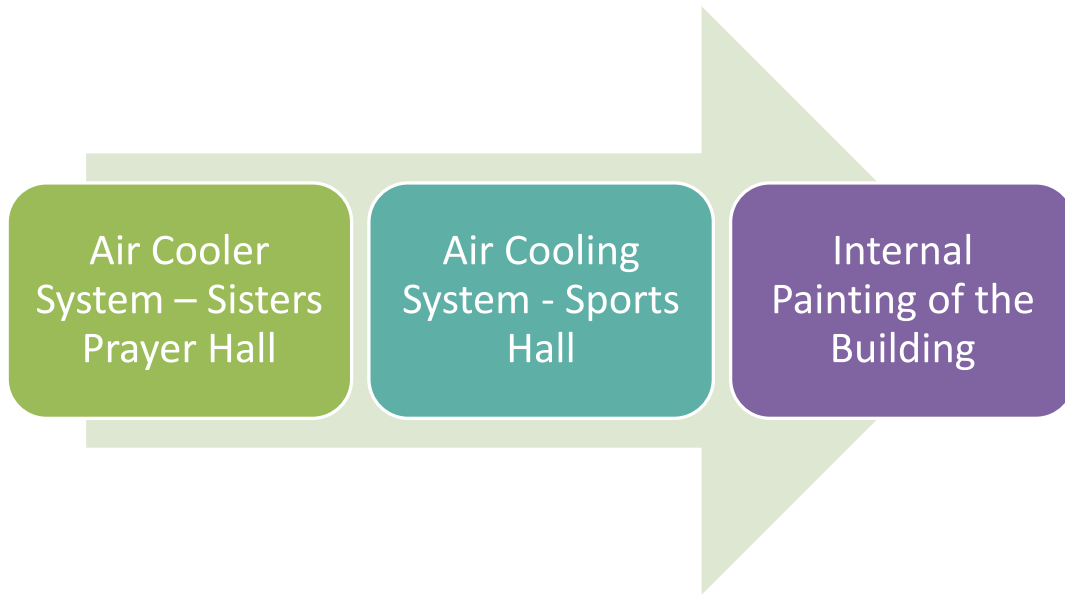
Itikaaf Personal Space



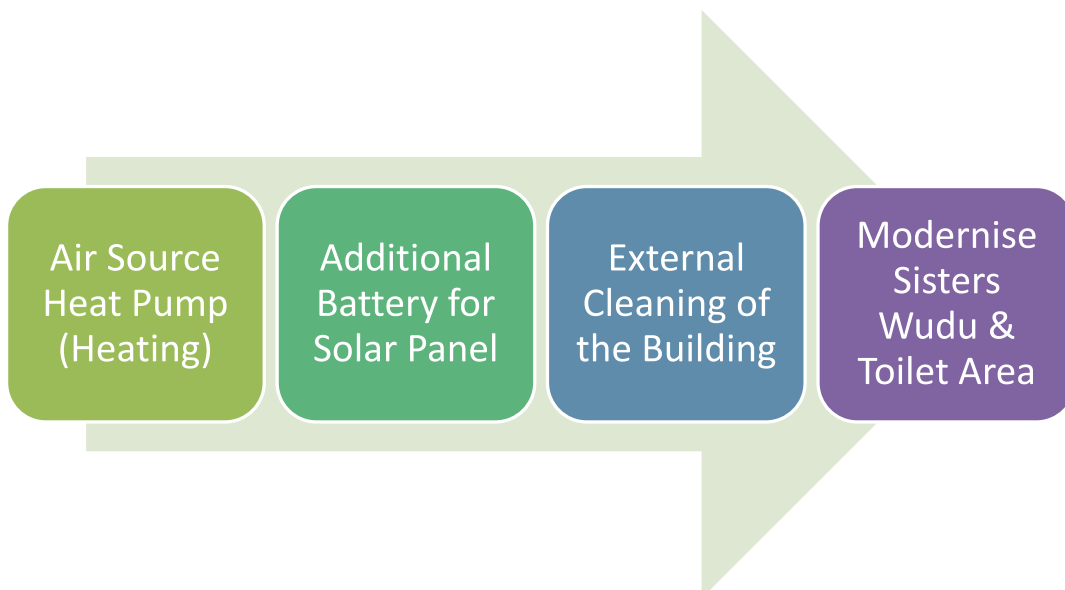
Audio System

Cost
£32,516.00

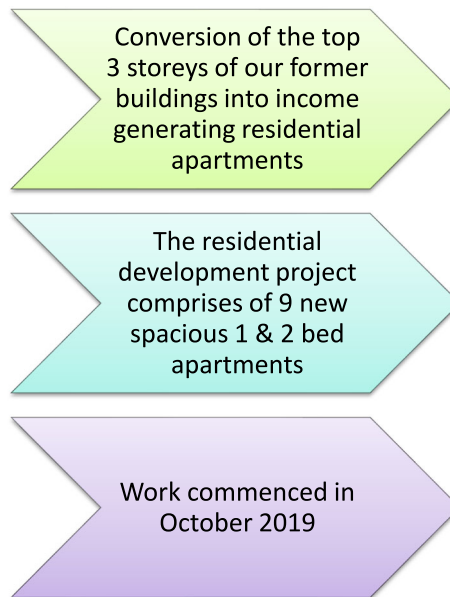
(A) WORKS IN PROGRESS



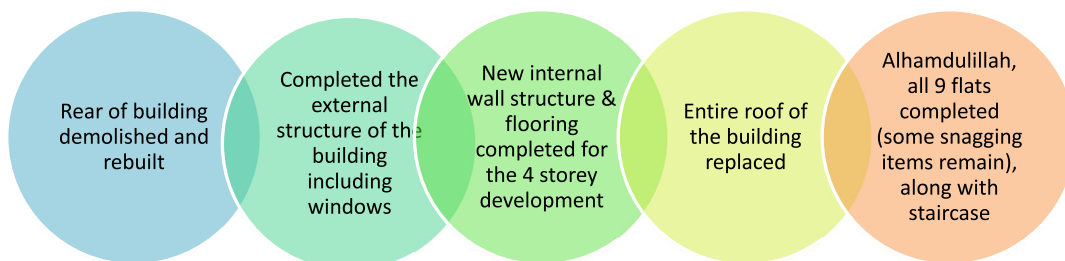
(A) PLANNED WORKS



(B) RESIDENTIAL DEVELOPMENT PROJECT



(B) WORKS COMPLETED TO DATE



(B) GENERAL INTERIOR OVERVIEW



Bathroom



Living Space/Kitchen



Bedroom with balcony

(B) PROJECT COST

Our spending since we started the commercial, residential and funeral service project is approximately **£591,790**

(as per the Accounts reported in 2020, 2021, 2022, 2023, 2024 & 2025)



Such costs relate to the installation of fire doors, windows, cladding, rendering, plastering, demolition, scaffolding, electrical installations, water supply, sprinklers, fixtures, fittings, materials, planning/buildings regulations fees, surveys, flooring, joists, roof works & plumbing, amongst others



Alhamdulillah, to date, all **9 flats have been completed** (some minor snagging items remain) along with the staircase
(as of October 2025)

(B) NEXT STEPS

1. Complete all works in the communal areas

2. Submit the flats for Building Regulations approval

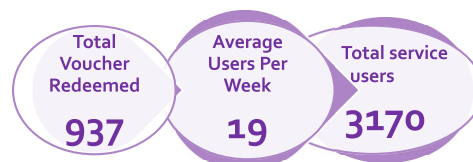
3. Once approval is obtained, prepare the flats for rental

FOOD BANK



“And they give food in spite of love for it to the needy....”
(Surah Al-Insaan)

Our foodbank provides service users with pre-packed boxes/bags of necessary food and other essential items to last up to two weeks



This would not have been possible without the support from our key partners, Local Authority, Fareshare, SCVS and our local community members

Welsh Bacallaureate – Volunteers achieve accreditation

Swansea Mosque and Islamic Community Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Swansea Mosque and Islamic Community Centre

Contents (continued)

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Swansea Mosque and Islamic Community Centre

Reference and Administrative Details

Chairman	
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Mr Shahab Ali

Charity Registration Number	
------------------------------------	--

1105355

Principal Office	
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159a St Helen's Road
Swansea
SA1 4DG

Independent Examiner	
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K B Ferguson Ltd T/A Fergusons & Peters
Chartered Accountants
4 High Street
Pontardawe
Swansea
SA8 4HU

Swansea Mosque and Islamic Community Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Public benefit

Activities undertaken to further public benefit

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 guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.


Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 17/12/2025 and signed on its behalf by:


Mr Shahab Ali
Chairman

Swansea Mosque and Islamic Community Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 17/12/2025 and signed on its behalf by:



Mr Shahab Ali
Chairman

Swansea Mosque and Islamic Community Centre

Independent Examiner's Report to the trustees of Swansea Mosque and Islamic Community Centre

I report to the trustees on my examination of the accounts of Swansea Mosque and Islamic Community Centre for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Swansea Mosque and Islamic Community Centre 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 Swansea Mosque and Islamic Community Centre'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

Since Swansea Mosque and Islamic Community Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Swansea Mosque and Islamic Community Centre 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 accounting 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.

D Beniamous
Chartered Accountants
ICAEW

4 High Street
Pontardawe
Swansea
SA8 4HU

Date:.....

Swansea Mosque and Islamic Community Centre

**(Registration number: 1105355)
Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	8	667,262	668,043
Current assets			
Cash at bank and in hand	9	95,126	25,307

Creditors: Amounts falling due within one year	10	(1,199)	(1,240)
Net current assets		93,927	24,067
Total assets less current liabilities		761,189	692,110
Creditors: Amounts falling due after more than one year	11	(68,500)	(78,500)
Net assets		692,689	613,610
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		692,689	613,610
Total funds	12	692,689	613,610

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on 17/12/2025 and signed on their behalf by:

Mr Shahab Ali
Chairman

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

1	Accounting policies
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Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Swansea Mosque and Islamic Community Centre meets the definition of a public benefit entity under FRS 102. The accounts (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.

Going concern

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

Income and endowments

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

Donations and legacies

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Swansea Mosque and Islamic Community Centre**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)****Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Financial instruments**Classification**

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Swansea Mosque and Islamic Community Centre**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)****Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Swansea Mosque and Islamic Community Centre**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2	Income from charitable activities		
	Unrestricted funds	Total	
	General	Other	2025
	£	£	£
Community Centre Donations	331,986	-	331,986
Gift Aid Tax reclaimed	13,756	-	13,756
Grants	166,214	-	166,214

Rental income	-	20,000	20,000
Food Bank Donations	-	451	451
Facility Hire & Others	-	6,413	6,413
	511,956	26,864	538,820
	Unrestricted funds		
	General		
	£		
		Total	
		Other	2024
		£	£
Madrasah Donations	88,008	-	88,008
Community Centre Donations	201,664	-	201,664
Gift Aid Tax reclaimed	12,288	-	12,288
Grants	154,000	-	154,000
Rental income	-	24,000	24,000
Food Bank Donations	-	5,033	5,033
Facility Hire & Others	-	4,333	4,333
	455,960	33,366	489,326
3	Net incoming/outgoing resources		

Net incoming resources for the year include:

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	2025 £	2024 £
Depreciation of fixed assets		3,984
		4,243
4	Trustees remuneration and expenses	

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5	Staff costs
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The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Charitable activities	22	23

No employee received emoluments of more than £60,000 during the year

6	Independent examiner's remuneration	
	2025 £	2024 £
Examination of the financial statements		1,470
		1,410

7

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

7	Taxation
---	-----------------

The charity is a registered charity and is therefore exempt from taxation.

	8 Tangible fixed assets		
	Land and buildings £	Furniture and equipm	Total £
Cost			
At 1 April 2024	655,311	64,741	720,052
Additions	-	3,203	3,203
At 31 March 2025	655,311	67,944	723,255
Depreciation			
At 1 April 2024	-	52,009	52,009
Charge for the year	-	3,984	3,984
At 31 March 2025	-	55,993	55,993
Net book value			
At 31 March 2025	655,311	11,951	667,262
	2025 £	2024 £	
9 Cash and cash equivalents			
Cash at bank	89,419	22,350	
Other cash and cash equivalents	5,707	2,957	
	95,126	25,307	
10 Creditors: amounts falling due within one year			
Trade creditors	1,200	1,240	
Other creditors	(1)	-	
	1,199	1,240	
11 Creditors: amounts falling due after one year			
Qarde Hasana	68,500	78,500	

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

12	Funds
----	--------------

	Balance at 1 April 2024 £	Incomin g resource	Resourc es expende	Balance at 31 March
<i>General</i>				
Unrestricted Funds	613,610	538,820	(459,741)	692,689
	Balance at 1 April 2023 £	Incomin g resource	Resourc es expende	Balance at 31 March
<i>General</i>				
Unrestricted Funds	582,645	489,326	(458,361)	613,610
13	Analysis of net assets between funds			
		Total funds at		
	Unrestricted funds	2025		
	General	£		
	£			
Tangible fixed assets	667,262	667,262		
Current assets	95,126	95,126		
Current liabilities	(1,199)	(1,199)		
Creditors over 1 year	(68,500)	(68,500)		
Total net assets	692,689	692,689		
		Total funds at		
	Unrestricted funds	2024		
	General	£		
	£			
Tangible fixed assets	668,043	668,043		
Current assets	25,307	25,307		
Current liabilities	(1,240)	(1,240)		
Creditors over 1 year	(78,500)	(78,500)		
Total net assets	613,610	613,610		

Swansea Mosque and Islamic Community Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	511,956	455,960
Other income (analysed below)	26,864	33,366
Total income	538,820	489,326
Expenditure on:		
Charitable activities (analysed below)	(459,742)	(458,361)
Total expenditure	(459,742)	(458,361)

Net income	79,078	30,965
Net movement in funds	79,078	30,965
Reconciliation of funds		
Total funds brought forward	613,611	582,645
Total funds carried forward	692,689	613,610

Swansea Mosque and Islamic Community Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

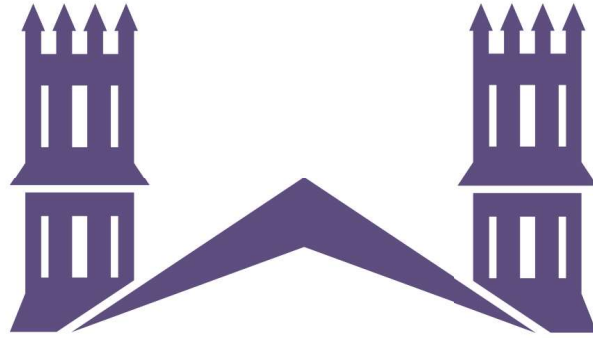
	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Madrasah Income	104,841	88,008
Community Centre Donations	227,145	201,664
Gift Aid	13,756	12,288
Grants received	166,214	154,000
	511,956	455,960
<i>Other income</i>		
Rental income	20,000	24,000
Food Bank Donation	451	5,033
Facility Hire & Others	6,413	4,333
	26,864	33,366
<i>Charitable activities</i>		
<u>Wages and salaries</u>	(173,393)	(145,856)
<u>Staff pensions (Defined contribution) - pension scheme 1</u>	(3,312)	(1,658)
<u>HMRC</u>	-	(5,133)
<u>Staff training</u>	-	(300)
<u>Water rates</u>	(9,349)	(8,596)
<u>Light, heat and power</u>	(27,787)	(19,165)
<u>Insurance</u>	(7,999)	(8,743)
<u>Repairs and maintenance</u>	(61,562)	(161,837)
<u>Radio replacements and maintenance</u>	(457)	(3,020)
<u>Residential flats development</u>	(99,470)	(43,320)
<u>Telephone</u>	(1,520)	(1,361)
<u>Printing, postage and stationery</u>	(4,499)	(5,643)
<u>ICO charges</u>	(383)	(40)

Charitable donations - CAP Foundation	(2,059)	(3,045)
Vending machine rental (coffee machine)	(3,043)	(597)
Coffee machine refreshments	-	(735)
Youth Club & Madrasah	(13,926)	(11,789)
Sundry expenses	(3,612)	(3,127)
Cleaning products	(6,010)	(8,414)
Ramadan Expenses	(23,159)	(16,088)
Foodbank Purchase	(7,865)	(2,156)
Bank charges	(290)	(590)
Loyalty reward from bank	32	65
Depreciation of plant and machinery	(2,752)	(3,018)
Depreciation of fixtures and fittings	(1,232)	(1,225)
Accountancy fees	(1,470)	(1,410)
Legal and professional fees	(4,625)	(1,560)
	(459,742)	(458,361)

SWANSEA MOSQUE AND ISLAMIC COMMUNITY CENTRE

England & Wales - Charity number 1105355

Accounts



SWANSEA MOSQUE | MOSG ABERTAWE

Annual Report - December 2024

Registered charity in England and Wales (1105355)

Board of Trustees (BoT)



**Shahab
Ali**

Chair



**Mohammad
Hasan Miah**

Vice-chair
& Treasurer



**Syed
Shadi Latif**

Secretary



**Mohammed
Motin Khan**

Senior
Citizen
Liaison
Advisor



**Mohammed
Lala Miah**

Senior
Citizen
Liaison
Advisor



**Eqbal Hussain
Miah**

Young People
Liaison
Advisor



**Samad Uz
Zaman**

Young People
Liaison
Advisor



**Sirajul
Islam**

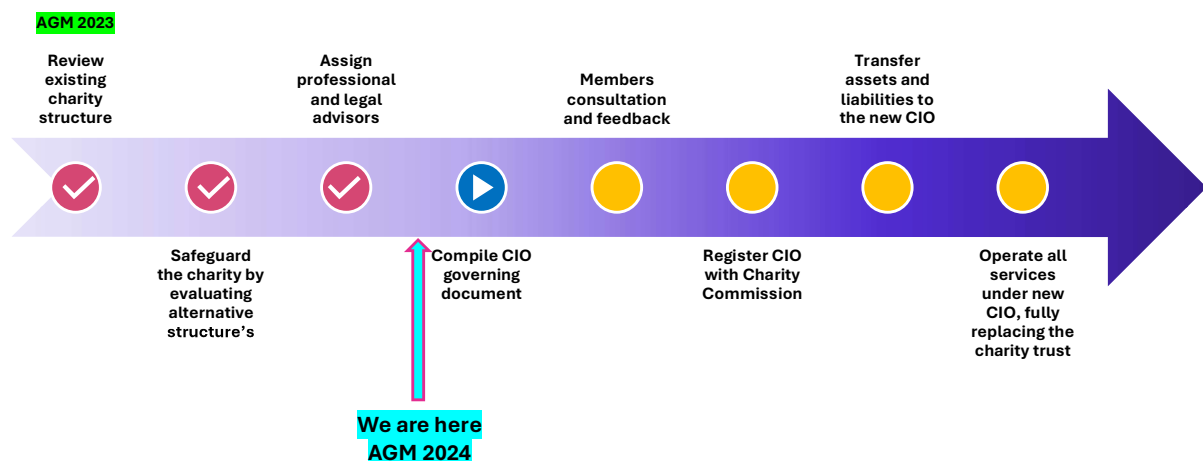
Events &
Programme
Advisor

Your Board of Trustees has overall responsibility for the strategic leadership, governance and appropriate controls for your masjid (the charity).

Review of our charity structure

- Our charity's (The mosque and community) needs have grown since we registered as an unincorporated charity trust in 2004.
- As per Charity Commission's recommendation, the BoT began a review of our existing structure and governance and how we can better safeguard our Masjid, the charity, our legal obligations and the best interest of our donors.
- Seeking provisional and legal advice it has been analysed that transitioning to the Charity Commission's **Charitable Incorporated Organisation (CIO)** - association model structure would be the most sensible.
- The purpose, management structure and legal regulator will not change in this transition.
- Once completed the charity as a CIO will have a new charity registration number.

Roadmap: our CIO transition



Management Committee (MC) elections

- The Board of Trustees will arrange to hold the next Management Committee (MC) election in Autumn 2025 (October/November 2025).



Management Committee (MC)



**Koddus
Ali**

Chair

**Khalid
Hussain**

Vice-chair

**Souiful
Alam**

Secretary

**Azom
Miah**

Treasurer



**Shahamran
Miah**

Education
Officer

**Mohammed
Al-Imran**

Technology,
Audio & Media
Coordinator

**Farid
Ali**

Facilities
Manager

**Abdullah
Zunaid**

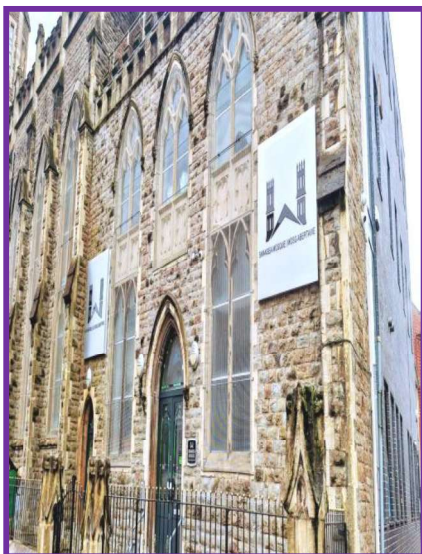
Events &
Programme
Coordinator

Your Management Committee are responsible for maintaining security and the day-to-day management of all services of your masjid (the charity).

MC Update

CORE SERVICES & FACILITIES	Continue to improve our core services and facilities to ensure it continually meets the needs and demands of our members and our growing community.
MADRASAH	Continue to modernise our Madrasah system and syllabus, equip teachers with advanced training and provide better IT facilities and digital learning tools for our students.
YOUTH ENGAGEMENT	Increase youth engagement through structured classes, games, activities and trips.
SISTERS ENGAGEMENT	Organise structured classes and activities in line with the needs of our sisters.
RESIDENTIAL FLATS	Continue to work with the Contractors to complete the project and commission the flats for rental.
REVIEW POLICIES & PROCEDURES	To ensure we continue to be legally compliant.

Facilities upgrade & development



New External Signs



Playground



New Klix Machine With Contactless Payment

Facilities upgrade & development



Window Protection



Wheelchair Lift



Sports Nets



Sports Lighting



Storage Facility

**Sports Hall
upgrade
funded by
Cricket
Wales**

Facilities upgrade & development

• WORKS IN PROGRESS

- Garden Water Feature
- External Floodlights
- Solar Panels

• PLANNED WORKS

- Heat Pumps
- Air Conditioning for Brothers & Sisters Prayer Halls
- Re – tiling the Wudu Area Floor

Residential development project

- Conversion of the top 3 storeys of our former buildings into income generating residential apartments
- The residential development project comprises of 9 new spacious 1 & 2 bed apartments
- Work commenced in October 2019.
- **WORKS COMPLETED TO DATE:**
 - Rear of building demolished and rebuilt
 - Completed the external structure of the building including windows
 - New internal flooring completed for the 4 storey development
 - Internal wall structure for each of the flats are now in place
 - Entire roof of the building replaced
 - Alhamdulillah, 5 units complete and 2 more nearing completion

Residential development project

Works completed to date



Bathroom



Living Space/Kitchen



Bedroom with balcony

Residential development project

Flats nearing completion



Bedroom



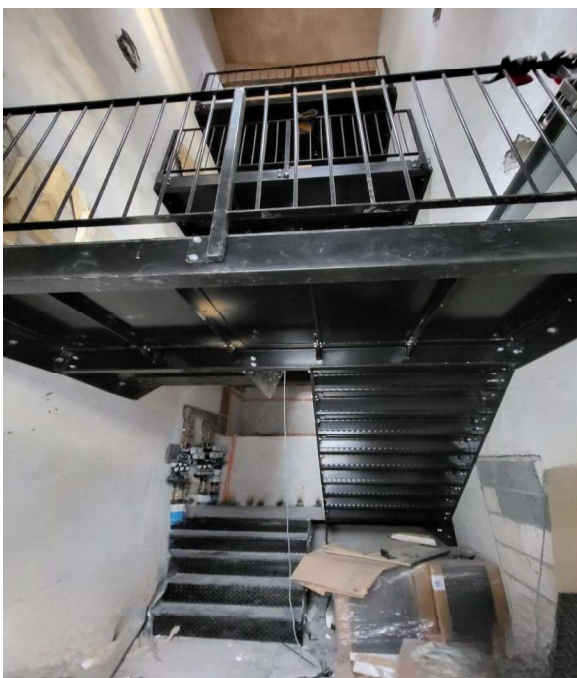
Living Space



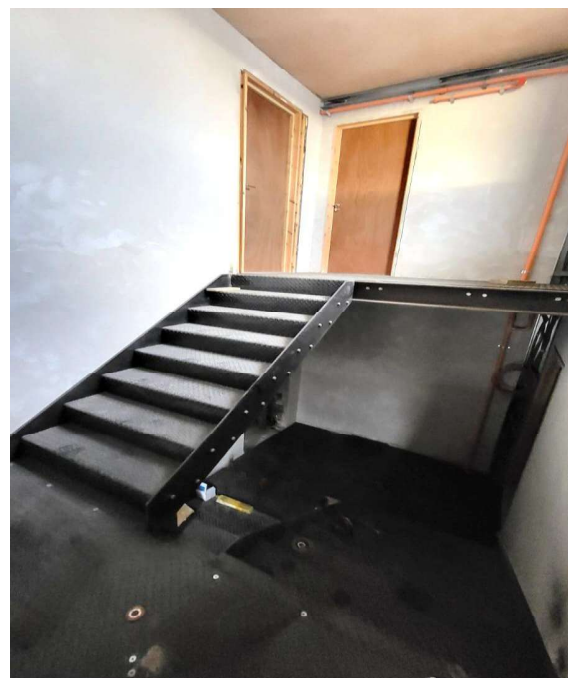
Kitchen

Residential development project

Installation of the permanent access staircase



Ground Floor to Top Floor View



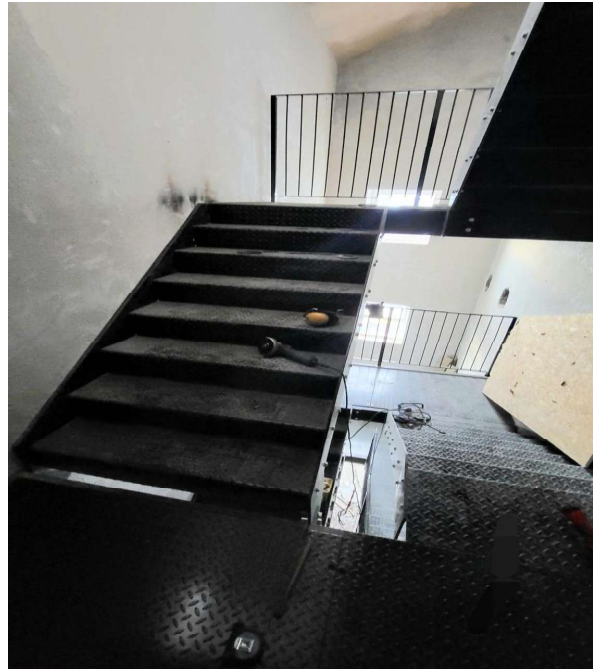
Top Floor View

Residential development project

Installation of the permanent access staircase



Ground Floor to First Floor View



Second Floor View

Madrasah Update

- Dr Islam (Madrasah headteacher) & Mufti Eunus (Head of Hifz)
- 138 pupils' morning Madrasah, 85 pupils' afternoon Madrasah and 16 Hifz students. Total 239 pupils. Morning sessions are almost full. Additional two classes are now held in the Main Prayer Hall to meet with demand
- 13 morning classes and 8 afternoon. 21 leavers and 40 new recruits. Approximately 29 on waiting list
- Although, minimum wages have increased, our our fees have remained the same
- Alhamdulillah, the Madrasah continues to be in a healthy financial position

Madrasah Update

Enrolment to be conducted **three times a year** (Sept, January and April)

Academic Review Day (ARD) Changing to three this year

Key assessment each half term with MCQ assessment after 3 weeks, followed by an end of year exam

Class location re-structured and **Fire Drills** twice a year

Implementation of **Tajweed month** in the summer term last year from year 6 and above



Maintain Quality & Standards

5 half termly assessment and end of year exam.

Thematic observations including book check, diary monitoring, uniform etc.

Individual target setting and monitoring each term

Formal lesson observations by the management team

Internal staff Tajweed and recitation assessment conducted by Mufti Eunos

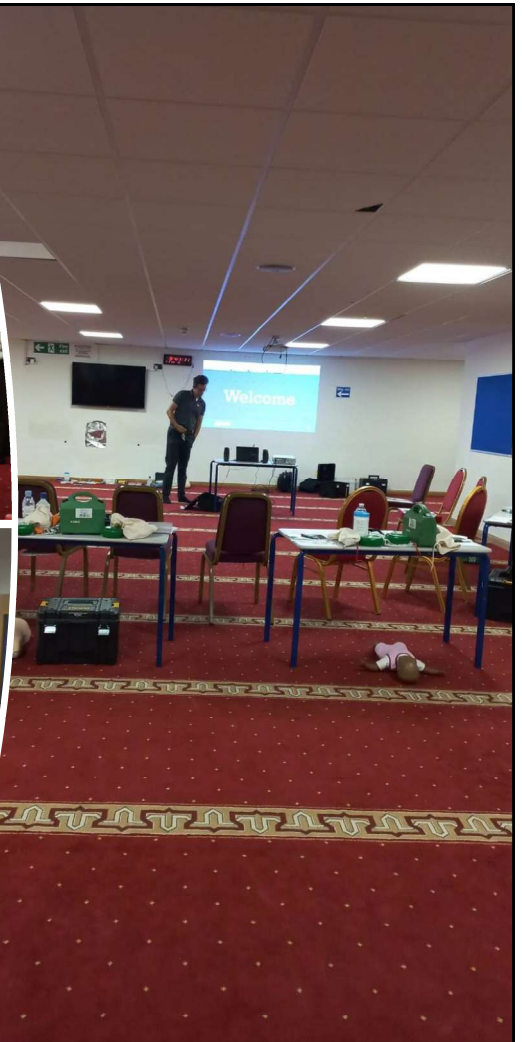
Performance Management Review (PMR)

Headteacher available both session



Staff Training & Development 2023-2024

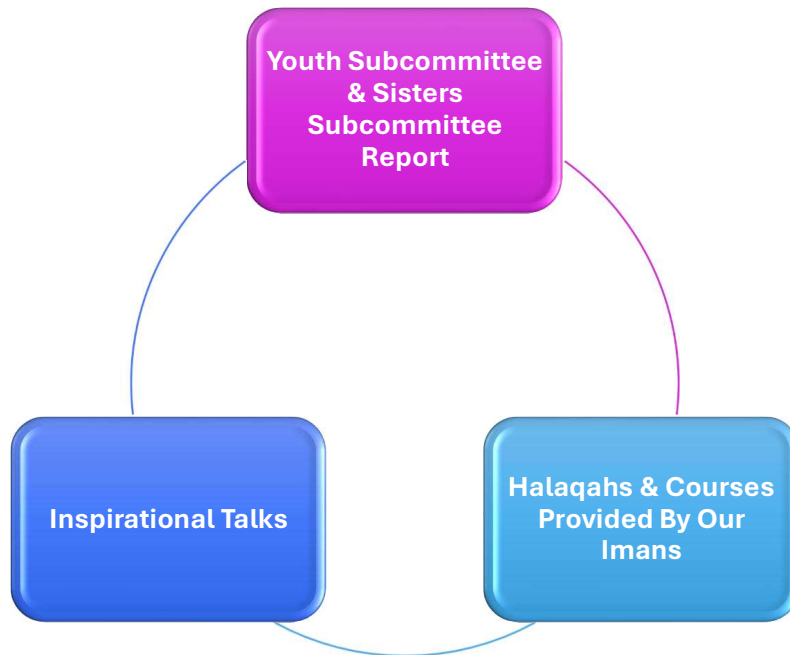
- ALN Training with Safar publication in Cardiff
- Safeguarding training from Teacher from Olchfa School
- Differentiation training by Kath Scordino (Olchfa school)
- Lesson planning by Aled Evans (Olchfa school)
- Prophetic teaching by Shiekh Rizwan
- Online training with Safar publication
- Basic life-saving course for new staff
- 3 weeks summer Tajweed course



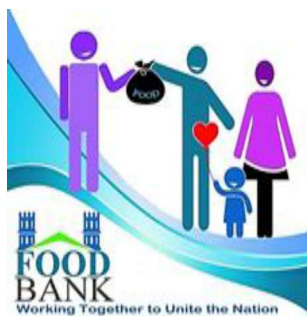
Careers Fair



Events, programmes & activities update

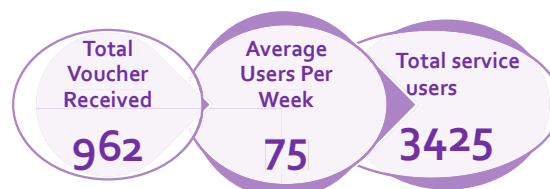


FOOD BANK



“And they give food in spite of love for it to the needy....” (Surah Al-Insaan)

Our foodbank provides service users with pre-packed boxes/bags of necessary food and other essential items to last up to two weeks



We have seen the demand for our service increase compared to previous years. During the month of Ramadan, Swansea Mosque distributed 30 family packages

This would not have been possible without the support from our key partners, Local Authority, Fareshare, SCVS and our local community members



Welsh Bacallaureate – Volunteers achieve accreditation

Charity registration number: 1105355

Swansea Mosque and Islamic Community Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2024

K B Ferguson Ltd T/A Fergusons & Peters
Chartered Accountants
4 High Street
Pontardawe
Swansea
SA8 4HU
Chartered Accountants

Swansea Mosque and Islamic Community Centre

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2
Statement of Trustees' Responsibilities	3
Independent Examiner's Report	4
Balance Sheet	5
Notes to the Financial Statements	6 to 13

Swansea Mosque and Islamic Community Centre

Reference and Administrative Details

Chairman

Mr Shahab Ali

Charity Registration Number

1105355

Principal Office

159a St Helen's Road
Swansea
SA1 4DG

Independent Examiner

K B Ferguson Ltd T/A Fergusons & Peters
Chartered Accountants
4 High Street
Pontardawe
Swansea
SA8 4HU

Swansea Mosque and Islamic Community Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Public benefit

[Activities undertaken to further public benefit](#)

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 guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Swansea Mosque and Islamic Community Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on and signed on its behalf by:

.....
Mr Shahab Ali
Chairman

Swansea Mosque and Islamic Community Centre

Independent Examiner's Report to the trustees of Swansea Mosque and Islamic Community Centre

I report to the trustees on my examination of the accounts of Swansea Mosque and Islamic Community Centre for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Swansea Mosque and Islamic Community Centre 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 Swansea Mosque and Islamic Community Centre'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

Since Swansea Mosque and Islamic Community Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Swansea Mosque and Islamic Community Centre 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 accounting 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.

.....
D Beniamous FCCA
For and on behalf of Fergusons & Peters
Chartered Accountants

4 High Street
Pontardawe
Swansea
SA8 4HU

.....

Swansea Mosque and Islamic Community Centre

(Registration number: 1105355) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	668,043	663,400
Current assets			
Cash at bank and in hand	9	25,307	19,945
Creditors: Amounts falling due within one year	10	<u>(1,240)</u>	<u>(1,200)</u>
Net current assets		<u>24,067</u>	<u>18,745</u>
Total assets less current liabilities		692,110	682,145
Creditors: Amounts falling due after more than one year	11	<u>(78,500)</u>	<u>(99,500)</u>
Net assets		<u>613,610</u>	<u>582,645</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>613,610</u>	<u>582,645</u>
Total funds	12	<u>613,610</u>	<u>582,645</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on

..... and signed on their behalf by:

.....

Mr Shahab Ali

Chairman

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

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Swansea Mosque and Islamic Community Centre meets the definition of a public benefit entity under FRS 102. The accounts (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.

Going concern

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

Income and endowments

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

Donations and legacies

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Swansea Mosque and Isamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from charitable activities

	Unrestricted funds		Total 2024 £
	General £	Other £	
Madrasah Donations	88,008	-	88,008
Community Centre Donations	201,664	-	201,664
Gift Aid Tax reclaimed	12,288	-	12,288
Grants	154,000	-	154,000
Rental income	-	24,000	24,000
Food Bank Donations	-	5,033	5,033
Facility Hire & Others	-	4,333	4,333
	455,960	33,366	489,326

	Unrestricted funds		Total 2023 £
	General £	Other £	
Madrasah Donations	74,066	-	74,066
Community Centre Donations	166,400	-	166,400
Gift Aid Tax reclaimed	14,974	-	14,974
Grants	138,112	-	138,112
Rental income	-	24,000	24,000
	393,552	24,000	417,552

3 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	4,243	2,696

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

5 Staff costs

The aggregate payroll costs were as follows:

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Charitable activities	23	15

No employee received emoluments of more than £60,000 during the year

6 Independent examiner's remuneration

	2024	2023
	£	£
Examination of the financial statements	1,410	1,380

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	655,311	55,855	711,166
Additions	-	8,886	8,886
At 31 March 2024	655,311	64,741	720,052
Depreciation			
At 1 April 2023	-	47,766	47,766
Charge for the year	-	4,243	4,243
At 31 March 2024	-	52,009	52,009
Net book value			
At 31 March 2024	655,311	12,732	668,043

9 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	22,350	17,995
Other cash and cash equivalents	2,957	1,950
	25,307	19,945

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,240	1,200
	1,240	1,200

11 Creditors: amounts falling due after one year

	2024 £	2023 £
Qarde Hasana	78,500	99,500
	78,500	99,500

12 Funds

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<i>General</i>				
Unrestricted Funds	582,645	489,326	(458,361)	613,610
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<i>General</i>				
Unrestricted Funds	548,485	417,552	(383,392)	582,645

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	668,043	668,043
Current assets	25,307	25,307
Current liabilities	(1,240)	(1,240)
Creditors over 1 year	(78,500)	(78,500)
Total net assets	613,610	613,610
	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	663,400	663,400
Current assets	19,945	19,945
Current liabilities	(1,200)	(1,200)
Creditors over 1 year	(99,500)	(99,500)
Total net assets	582,645	582,645

Swansea Mosque and Islamic Community Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	455,960	393,552
Other income (analysed below)	33,366	24,000
Total income	<u>489,326</u>	<u>417,552</u>
Expenditure on:		
Charitable activities (analysed below)	<u>(458,361)</u>	<u>(383,392)</u>
Total expenditure	<u>(458,361)</u>	<u>(383,392)</u>
Net income	<u>30,965</u>	<u>34,160</u>
Net movement in funds	30,965	34,160
Reconciliation of funds		
Total funds brought forward	<u>582,645</u>	<u>548,485</u>
Total funds carried forward	<u>613,610</u>	<u>582,645</u>

Swansea Mosque and Islamic Community Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Madrasah Income	88,008	74,066
Community Centre Donations	201,664	166,400
Gift Aid	12,288	14,974
Grants received	154,000	138,112
	455,960	393,552
<i>Other income</i>		
Rental income	24,000	24,000
Food Bank Donation	5,033	-
Facility Hire & Others	4,333	-
	33,366	24,000
<i>Charitable activities</i>		
Wages and salaries	(145,856)	(103,651)
Staff pensions (Defined contribution) - pension scheme 1	(1,658)	(1,344)
HMRC	(5,133)	-
Staff training	(300)	(250)
Rates and Water rates	(8,596)	(3,900)
Light, heat and power	(19,165)	(21,552)
Insurance	(8,743)	(7,878)
Repairs and maintenance	(161,837)	(112,052)
Radio replacements and maintenance	(3,020)	(3,174)
Residential flats development	(43,320)	(85,321)
Telephone	(1,361)	(1,156)
Computer software and IT Costs	-	(5,388)
Printing, postage and stationery	(5,643)	(3,924)
ICO charges	(40)	(40)
Charitable donations - CAP Foundation	(3,045)	(2,741)
Vending machine rental (coffee machine)	(597)	(738)
Coffee machine refreshments	(735)	(1,481)
Youth Club & Madrasah	(11,789)	-
Sundry expenses	(3,127)	(2,247)
Cleaning products	(8,414)	(4,471)
Ramadan Expenses	(16,088)	(12,597)
Foodbank Purchase	(2,156)	(3,009)
Bank charges	(590)	(894)
Loyalty reward from bank	65	92
Depreciation of plant and machinery	(3,018)	(1,062)

This page does not form part of the statutory financial statements.

Swansea Mosque and Islamic Community Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Total 2024 £	Total 2023 £
Depreciation of fixtures and fittings	(1,225)	(1,634)
Accountancy fees	(1,410)	(1,380)
Legal and professional fees	(1,560)	(1,600)
	<u>(458,361)</u>	<u>(383,392)</u>

SWANSEA MOSQUE AND ISLAMIC COMMUNITY CENTRE

England & Wales - Charity number 1105355

Accounts

Annual Report – December 2023



SWANSEA MOSQUE | MOSG ABERTAWE

Registered charity in England and Wales (1105355)

BOARD OF TRUSTEES (Elected September 2023)

Board of Trustees



Your newly elected Board of Trustees has overall responsibility for the strategic leadership, governance and appropriate controls for your masjid.

BOARD OF TRUSTEES KEY PRIORITIES

Further strengthen our governance, policies and procedures

Forge wider partnership with local and national organisations

Review our governing documents and propose improvements where required

MANAGEMENT COMMITTEE

(Elected November 2022)

Management Committee

Your Management Committee are responsible for maintaining security and the day-to-day management of all services of your masjid.



Koddus Ali

Chair



Khalid Hussain

Vice-chair



Souful Alam

Secretary



Azom Miah

Treasurer



Shahamran Miah

Education Officer



Mohammed Al-Imran

Technology, Audio & Media Coordinator



Farid Ali

Facilities Manager



Abdullah Zunaid

Events & Programme Coordinator



Swansea Mosque and Islamic Community Centre
Registered charity in England and Wales (1105355)

MC PRIORITIES

Core services & facilities

Improve our core services and facilities to ensure it continually meets the needs and demands of our members and our growing community

Madrasah

Modernise our madrasah system and syllabus, equip teachers with advanced training and provide better IT facilities and digital learning tools for our students

Youth engagement

Increase youth engagement through structured classes, games, activities and trips

Sisters engagement

Organise structured classes and activities in line with the needs of our sisters

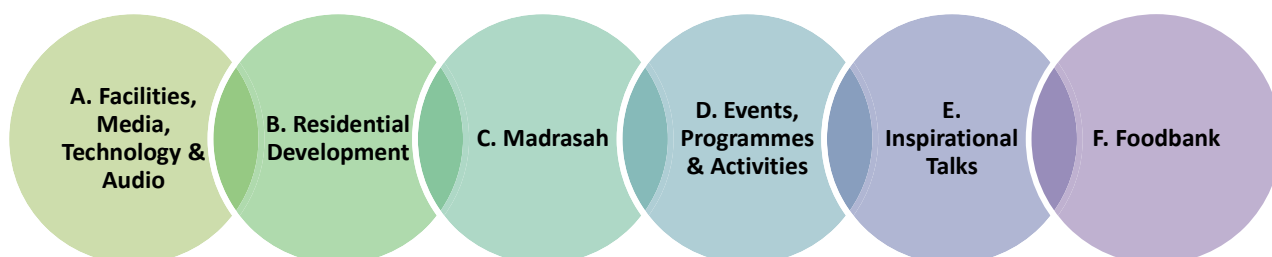
Residential flats

Complete 2 further flats and install the staircase

Review policies & procedures

To ensure we continue to be legally compliant

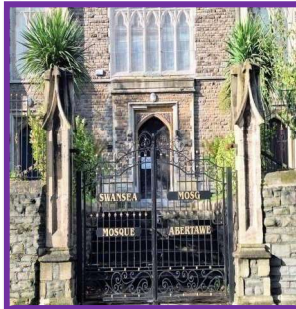
PROJECTS UPDATE



(A) FACILITIES, MEDIA, TECHNOLOGY & AUDIO



New Lift
£60,433



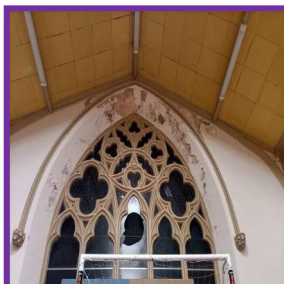
Railings & Gates
£21,500



Two Tower Repair
£12,374



Reception Upgrade
£3,255



Hall Damp Proofing
£16,080

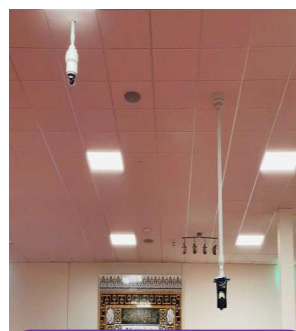


Radio & Speakers
£3,174

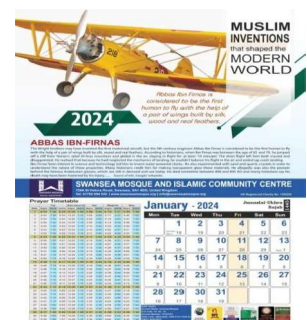
(A) FACILITIES, MEDIA, TECHNOLOGY & AUDIO



TV Screen, Display & Software
£760



Live Streaming Cameras & installation
£2,198



2024 Calendar
Circa £1,800



Garden Upgrade by Volunteers

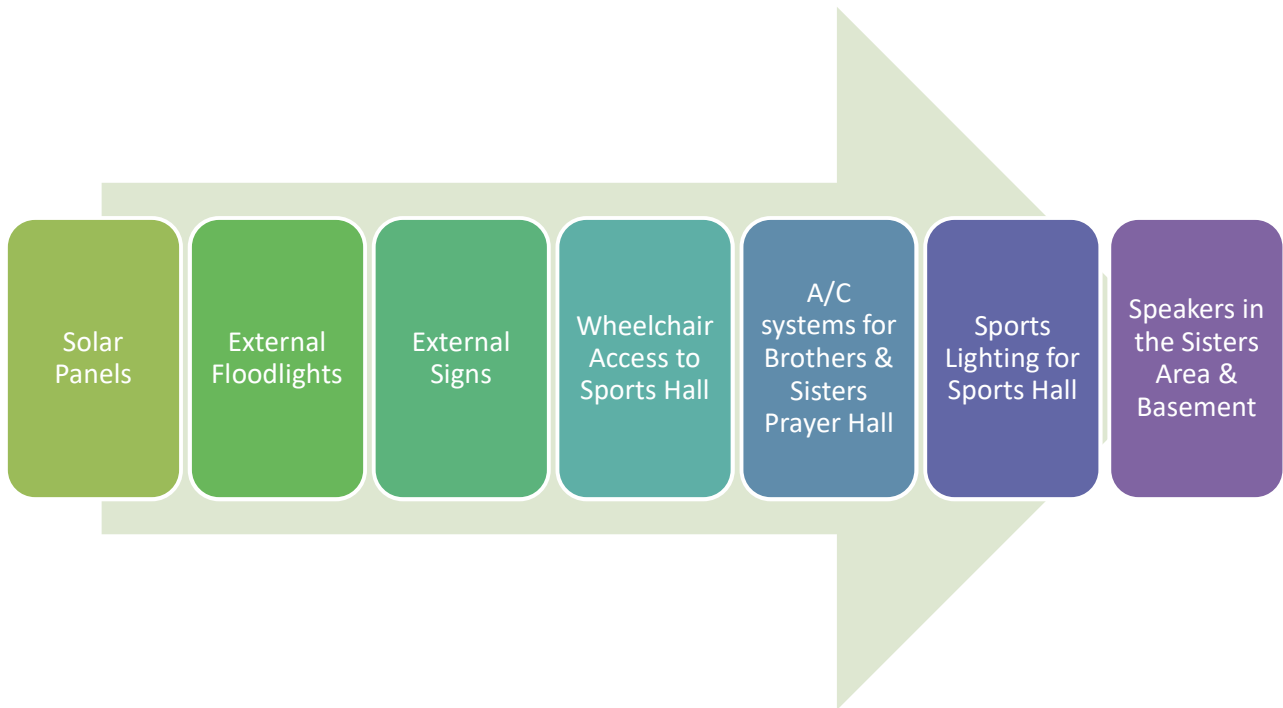


Interior Signage
£727.20

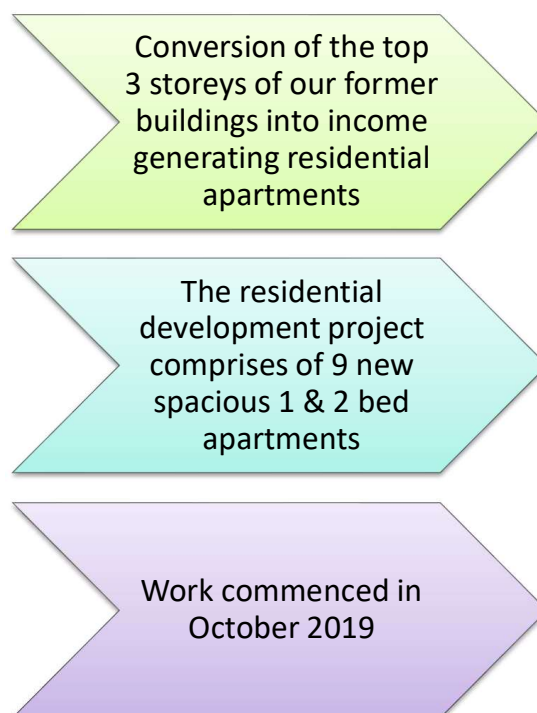


Waiting Area Seating (1 x 4 Seater)
£632

(A) PLANNED WORKS



(B) RESIDENTIAL DEVELOPMENT PROJECT



(B) WORKS COMPLETED TO DATE

Rear of building demolished and rebuilt

Completed the external structure of the building including windows

New internal flooring completed for the 4 storey development

Internal wall structure for each of the flats are now in place

Entire roof of the building replaced

Alhamdulillah, 2 units complete and 2 more nearing completion

(B) WORKS COMPLETED TO DATE



Bathroom



Living Space/Kitchen



Bedroom with balcony

(B) FLATS NEARING COMPLETION



Bedroom



Living Space/Kitchen



Bathroom

(B) PROJECT COST

Our spending since we started the commercial, residential and funeral service project is approximately £449,000

(as per the Accounts reported in 2020, 2021, 2022 & 2023)



Such costs relate to the installation of fire doors, windows, cladding, rendering, plastering, demolition, scaffolding, electrical installations, water supply, sprinklers, fixtures, fittings, materials, planning/buildings regulations fees, surveys, flooring, joists, roof works & plumbing, amongst others



Alhamdulillah 2 of the 9 flats have been completed and 2 are nearing completion

(B) LONG TERM SUSTAINABILITY

The continuing support of the community is critical to complete this project

Create a sustainable income stream for SMICC to help with the long term development of the needs of the community

In Sha Allah, with all 9 units complete together with the current commercial unit should generate an income of approximately **£85,000 per year**

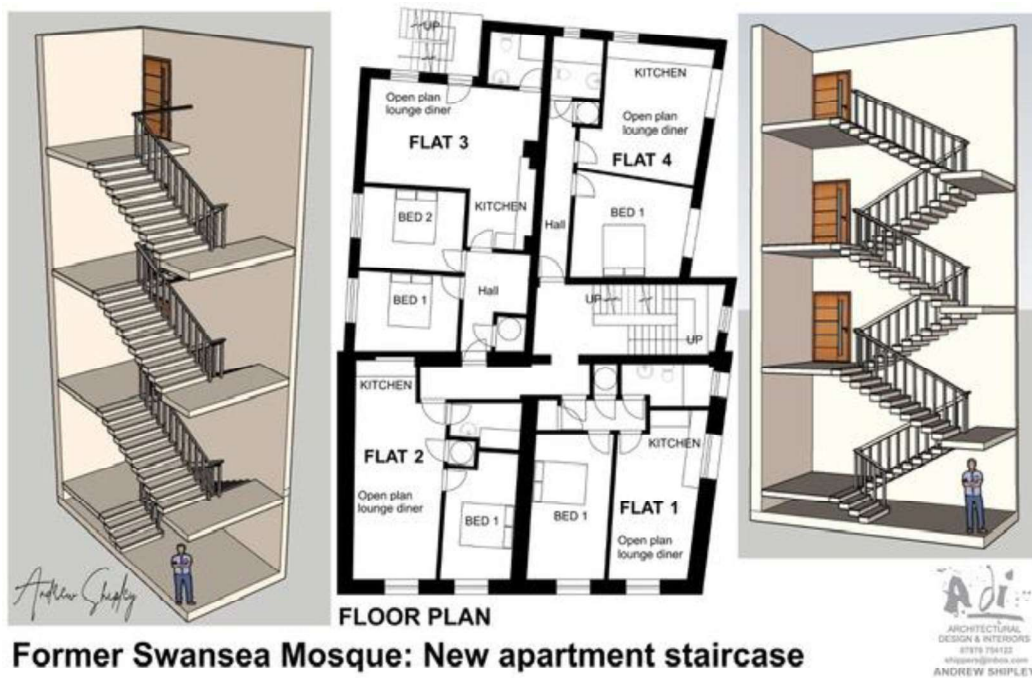
(This is estimated on a rental income of £600 per month per flat and the current rental income from the commercial unit)

(B) NEXT STEPS

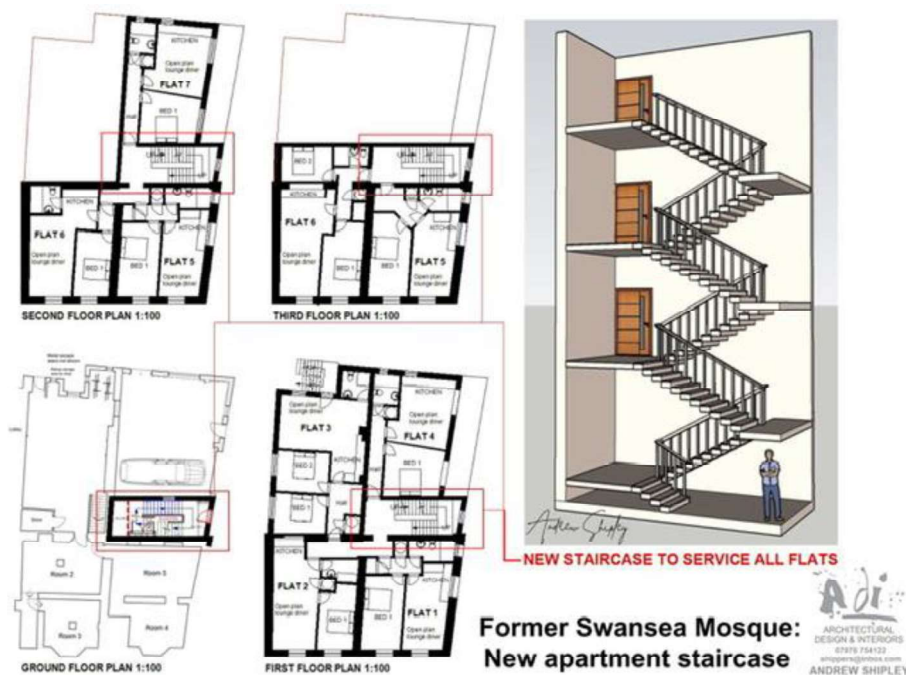
1. Install permanent access staircase to service all the flats. The staircase has already been commissioned

2. Complete two more flats

(B) PROPOSED STAIRCASE



(B) PROPOSED STAIRCASE



(C) MADRASAH UPDATE



Madrasah Objectives

Madrasah objectives

Short term (Within 2 years)	Mid term (3 to 5 year)	Long term (5 to 10 years)
<p>To conduct a comprehensive Madrasah audit with key stakeholders (Parents, teachers and independent panel)</p> <p>To creating Sub-committees management operational and strategic changes to madrasah</p> <p>To centralise resources by setting up Madrasah google drive and google classroom.</p> <p>To update and revamp key policies with the madrasah including attendance, child protection and Madrasah handbook</p> <p>To purchase better equipments and resources including Whiteboard and projectors</p> <p>To invest in the recruitment of new and experienced teachers, teaching assistance and volunteers (better pay and conditions)</p> <p>To install new systems to monitor progress including salah, tajweed, Islamic studies. This will be further supported by target setting and consistent testing.</p> <p>To employ a full time Madrasah administrator to manage the front of house.</p> <p>Implementation of new SOW and Syllabus.</p> <p>Organise and implement professional training for staff</p>	<p>Increase madrasah setting from the year 8 to year 11 classes (up to the age of 16)</p> <p>Organise and run an annual madrasah play/concert/celebrations event</p> <p>To invest in better Digital technology to support learning including chromebooks and ipads</p> <p>To set up a dedicated SEN Class</p> <p>To organise outdoor excursion and educational trips</p> <p>To develop and integrate Arabic language into the teaching & learning curriculum</p> <p>To offer foreign language classes including Urdu and Bangla if there is sufficient demand</p> <p>To introduce Weekday Madrasah</p> <p>To invest in a short term educational services for Teenagers</p> <p>Create performance management targets for all staff</p> <p>Create a dedicated Madrasah website and social media.</p> <p>To create a regional networking committee with other muslim establishment to share good practices</p> <p>To invest in Madrasah library system</p>	<p>To enter pupils to sit GCSE Islamic studies</p> <p>Organise Umrah tours for madrasah students and family.</p> <p>Creating hufaaZ within the communities InshahAllah.</p> <p>To become a recognised centre of excellence and good practice.</p> <p>To able to produce students who will one day become teachers at the mosque</p> <p>To embark and explore the potential of running a comprehensive Aalimiyah course</p>

Madrasah overview

Dr Islam (**Madrasah headteacher**) & Mufti Eunos (**Head of Hifz**)

20 teachers

1 Madrasah Admin

9 Teaching Assistants

135 pupils' morning madrasah, 76 pupils' afternoon madrasah and 24 Hifz students. Total 235 pupils

Year 2 to 11 (6 to 16 years old). 15 morning classes and 8 afternoon

Waiting list increased from 6 to 152. Mainly requests for morning classes. Approximately 17 on waiting list- **All in Year 1** (too young)

74% of parents attended the recent ARD

Swansea madrasah updates

Audit of current system & practices via online parental survey, staff focus group, independent madrasah inspection and SWOT analysis by the Madrasah leads.

Creation of the **Madrasah Subcommittee** to evaluate policies and practices before induction to the madrasah setting

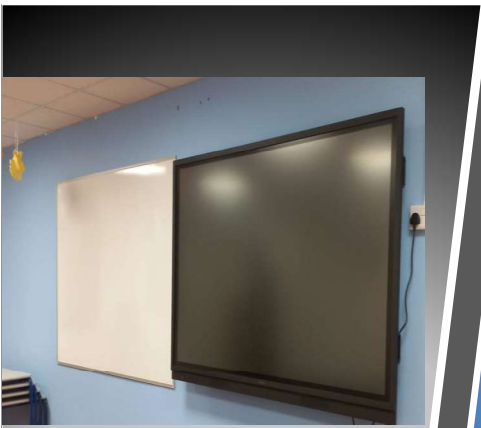
Introduction of **new Qaidah & Safar Publication Islamic studies syllabus Hifz programme for girls** with 12 student enrolled and additional numbers included in the boys hifz programme. Plans to increase classes depending on demand

5 new morning classes morning classes introduced to reduce waiting list. Many of whom left on the list are in year 1 and too young to join madrasah

1 Weekday **Madrasah** classes started from September and plans to open another in the near future

Plans to introduce **Arabic language** classes in September 2024

Implementation of **Tajweed month** in the summer term



Maintain quality and standards

5 half termly assessment and **Academic Review Day** (ARD)

Thematic observations including book check, diary monitoring, uniform etc.

Individual **target setting** and monitoring each term

Formal **lesson observations** by the management team

External **Independent Audit**

Internal **staff assessment**

Performance Management Review (PMR)



Staff Training & development

- **10 accredited first aiders in the mosque** and TAs completed lifesaving course as part of Swansea university Medic programme
- **Safeguarding & Behaviour Management** training from Teacher from Olchfa School
- **Assessment for learning** from a teacher from St Helen Primary
- Three other training planned on the 3rd December on **differentiation and lesson planning** from two additional teachers from Olchfa School and **Prophetic teaching** by Shiekh Rizwan
- **Online training** with Safar publication
- Whole madrasah **Autism training** planned in the summer term
- **Regional Madrasah networking** and collaborations

Eid Fun day

A team of **50+ people** organised and ran a very successful event

All sales going towards the improvement of madrasah

Over 35 stalls and activities

Basement dedicated to parents and **toddlers' activities**

We raised little **over £6,000**

Fundraising helped to purchase **5 interactive tv** and whiteboards for all classes



Potential Future Plans

Tuition centre

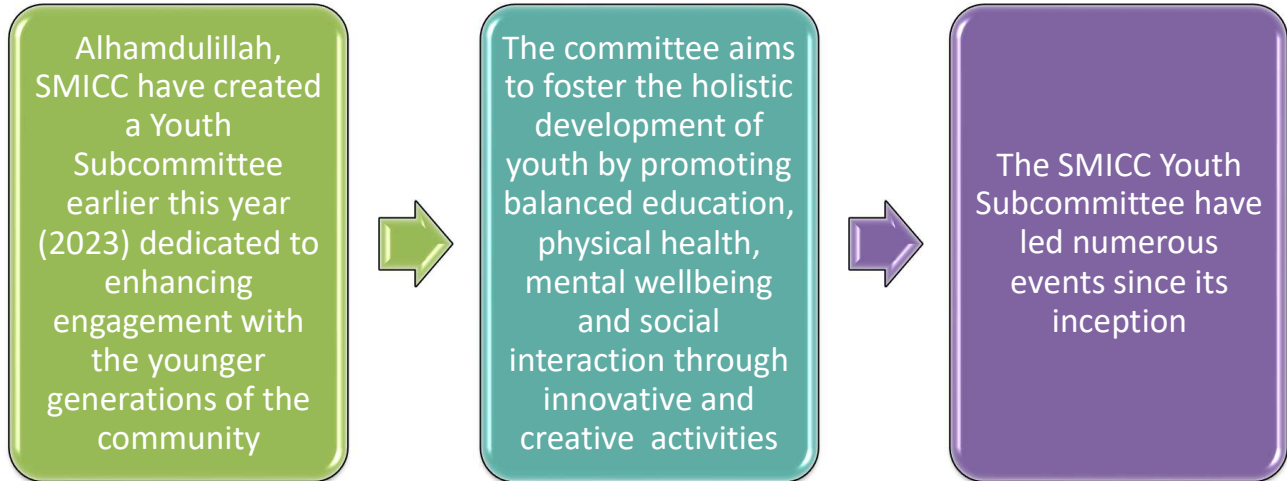
Parents and **toddler groups**

SEN Madrasah class

Madrasah children library

Teenage education programme

(D) EVENTS, PROGRAMMES & ACTIVITIES



(D) EVENTS, PROGRAMMES & ACTIVITIES





Activities

(D) YOUTH SUBCOMMITTEE FUTURE PLANS

Expansion of the weekly Sunday classes with structured short courses

Introduction of further activities such as Tennis and Horse riding

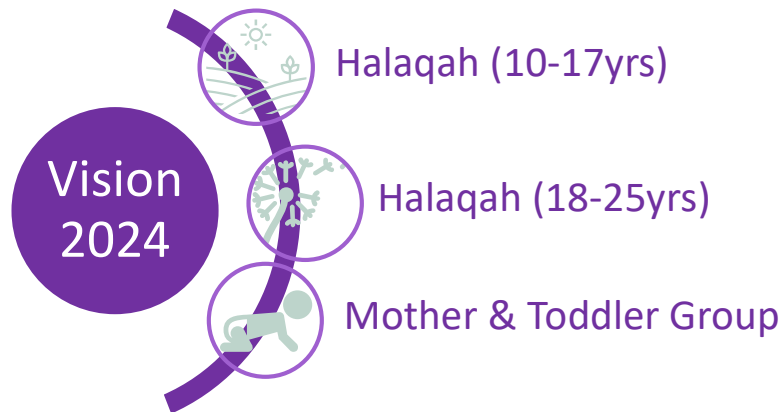
Residentials and day trips

Leadership and development training

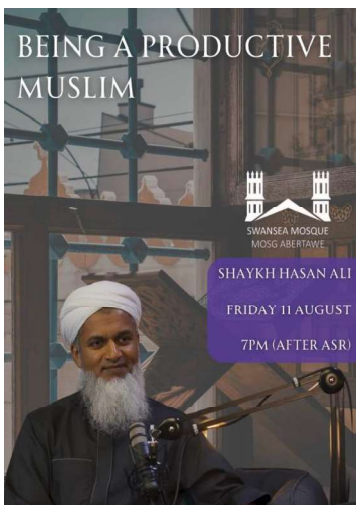
Charitable work experiences

(D) SISTERS SUBCOMMITTEE

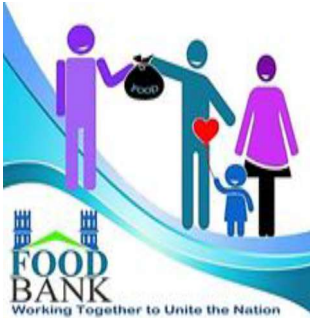
Alhamdulillah, Swansea Mosque proudly introduces the newly formed Sisters Subcommittee to serve sisters of all ages in the community. The Committee is committed to supporting and nurturing the spiritual, physical, educational and social well-being of sisters through a diverse range of regular activities, programs, and classes



(E) INSPIRATIONAL TALKS



(F) FOOD BANK



“And they give food in spite of love for it to the needy...”
(Surah Al-Insaan)

Our foodbank provides service users with pre-packed boxes/bags of necessary food and other essential items to last up to two weeks



We have seen the demand for our service increase compared to previous years. During the month of Ramadan, Swansea Mosque distributed 30 family packages

This would not have been possible without the support from our key partners, Local Authority, Fareshare, SCVS and our local community members



5. FINANCIAL REPORT 2022/2023



Charity registration number: 1105355

Swansea Mosque and Islamic Community Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2023

K B Ferguson Ltd T/A Fergusons & Peters
Chartered Accountants
4 High Street
Pontardawe
Swansea
SA8 4HU
Chartered Accountants

Swansea Mosque and Islamic Community Centre

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Accountants' Report	4
Independent Examiner's Report	5
Balance Sheet	6
Notes to the Financial Statements	7 to 14

Swansea Mosque and Islamic Community Centre

Reference and Administrative Details

Chair

Mr Shahab Ali

Charity Registration Number

1105355

Principal Office

159a St Helen's Road
Swansea
SA1 4DG

Independent Examiner

K B Ferguson Ltd T/A Fergusons & Peters
Chartered Accountants
4 High Street
Pontardawe
Swansea
SA8 4HU

Swansea Mosque and Islamic Community Centre

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Public benefit

Activities undertaken to further public benefit

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 guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 14/01/2024 and signed on its behalf by:



.....
Mr Shahab Ali
Chair

Swansea Mosque and Islamic Community Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on ^{14/01/2024} and signed on its behalf by:



.....
Mr Shahab Ali
Chair

**Chartered Accountants' Report to the Trustees on the Preparation of the Unaudited
Statutory Accounts of
Swansea Mosque and Islamic Community Centre
for the Year Ended 31 March 2023**

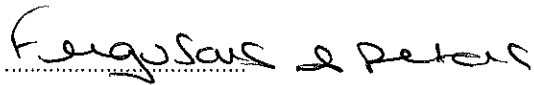
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Swansea Mosque and Islamic Community Centre for the year ended 31 March 2023 as set out on pages 6 to 14 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW) we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Swansea Mosque and Islamic Community Centre, as a body, in accordance with the terms of our engagement letter dated 8 September 2022. Our work has been undertaken solely to prepare for your approval the financial statements of Swansea Mosque and Islamic Community Centre and state those matters that we have agreed to state to the board of directors of Swansea Mosque and Islamic Community Centre, as a body, in this report, in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Swansea Mosque and Islamic Community Centre and its board of directors as a body for our work or for this report.

It is your duty to ensure that Swansea Mosque and Islamic Community Centre has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of Swansea Mosque and Islamic Community Centre. You consider that Swansea Mosque and Islamic Community Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Swansea Mosque and Islamic Community Centre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



Chartered Accountants

Date: 14/1/24

Swansea Mosque and Islamic Community Centre

Independent Examiner's Report to the trustees of Swansea Mosque and Islamic Community Centre

I report to the trustees on my examination of the accounts of Swansea Mosque and Islamic Community Centre for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Swansea Mosque and Islamic Community Centre 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 Swansea Mosque and Islamic Community Centre'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.

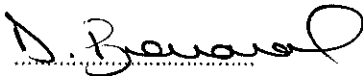
Independent examiner's statement

Since Swansea Mosque and Islamic Community Centre's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Swansea Mosque and Islamic Community Centre 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 accounting 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.



D Beniamous ~~FCCA~~
Chartered Accountants
ICAEW

4 High Street
Pontardawe
Swansea
SA8 4HU

Date: 14/1/2024

Swansea Mosque and Islamic Community Centre

**(Registration number: 1105355)
Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	6	663,400	666,096
Current assets			
Cash at bank and in hand	7	19,945	8,989
Creditors: Amounts falling due within one year	8	(1,200)	(2,100)
Net current assets		18,745	6,889
Total assets less current liabilities		682,145	672,985
Creditors: Amounts falling due after more than one year	9	(99,500)	(124,500)
Net assets		582,645	548,485
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		582,645	548,485
Total funds	10	582,645	548,485

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 14/04/2024 and signed on their behalf by:



.....
Mr Shahab Ali
Chairman

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Swansea Mosque and Islamic Community Centre meets the definition of a public benefit entity under FRS 102. The accounts (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.

Going concern

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

Income and endowments

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

Donations and legacies

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from charitable activities

	Unrestricted funds		Total 2023 £
	General £	Other £	
Madrasah Income	74,066	-	74,066
Community Centre Donations	166,400	-	166,400
Gift Aid	14,974	-	14,974
Grants	138,112	-	138,112
Rental income	-	24,000	24,000
	393,552	24,000	417,552

	Unrestricted funds		Total 2022 £
	General £	Other £	
Madrasah Income		4,998	4,998
Community Centre Donations		240,885	240,885
Grants		73,470	73,470
		319,353	319,353

3 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	2,696	3,594

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	655,311	55,855	711,166
At 31 March 2023	655,311	55,855	711,166
Depreciation			
At 1 April 2022	-	45,070	45,070
Charge for the year	-	2,696	2,695
At 31 March 2023	-	47,766	47,766
Net book value			
At 31 March 2023	655,311	8,089	663,400

7 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	17,995	7,039
Other cash and cash equivalents	1,950	1,950
	19,945	8,989

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,200	2,100

9 Creditors: amounts falling due after one year

	2023 £	2022 £
Qarda Hassana Loan	99,500	124,500

10 Funds

Swansea Mosque and Islamic Community Centre

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<i>General</i>				
Unrestricted Funds	548,485	417,552	(383,392)	582,645
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<i>General</i>				
Unrestricted Funds	537,452	319,353	(308,320)	548,485

11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	663,400	663,400
Current assets	19,945	19,945
Current liabilities	(1,200)	(1,200)
Creditors over 1 year – Qarda Hassana Loan	(99,500)	(99,500)
Total net assets	582,645	582,645
	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	666,096	666,096
Current assets	8,989	8,989
Current liabilities	(2,100)	(2,100)
Creditors over 1 year – Qarda Hassana Loan	(124,500)	(124,500)
Total net assets	548,485	548,485

Swansea Mosque and Islamic Community Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	393,552	319,353
Other income (analysed below)	24,000	-
Total income	<u>417,552</u>	<u>319,353</u>
Expenditure on:		
Food bank (analysed below)	(3,009)	(6,778)
Charitable expenditure (analysed below)	(380,475)	(301,628)
Total expenditure	<u>(383,484)</u>	<u>(308,406)</u>
Other income	92	86
Net Surplus for the year	<u>34,160</u>	<u>11,033</u>
Net movement in funds	34,160	11,033
Reconciliation of funds		
Total funds brought forward	<u>548,485</u>	<u>537,452</u>
Total funds carried forward	<u>582,645</u>	<u>548,485</u>

Swansea Mosque and Islamic Community Centre

**Detailed Statement of Financial Activities for the Year Ended 31 March 2023
(continued)**

	Total 2023 £	Total 2022 £
<i>Donations, legacies and grant income</i>		
Madrasah Income	74,066	4,998
Community Centre Donations	166,400	240,885
Gift Aid	14,974	-
Grants received	138,112	73,470
	393,552	319,353
<i>Other income</i>		
Rental income	24,000	-
	24,000	-
Total Income	417,552	319,353
 <i>Food bank</i>		
Food bank purchases	(3,009)	(6,778)
	(3,009)	(6,778)
GROSS PROFIT	414,543	312,575
Wages and salaries	(103,651)	(78,507)
Staff pensions (Defined contribution) - pension scheme 1	(1,344)	(1,912)
Staff training	(250)	(452)
Water rates	(3,900)	(1,484)
Light, heat and power	(21,552)	(20,393)
Insurance	(7,878)	(3,789)
Repairs and maintenance	(112,052)	(20,688)
Radio replacements and maintenance	(3,174)	(1,755)
Residential flats development	(85,321)	(155,681)
Telephone	(1,156)	(1,294)
Computer software and IT Costs	(5,388)	-
Printing, postage and stationery	(3,924)	(3,775)
ICO charges	(40)	(10)
Charitable donations - CAP Foundation	(2,741)	-
Vending machine rental (coffee machine)	(738)	(738)
Coffee machine refreshments	(1,481)	(1,317)
Sundry expenses	(2,247)	(2,852)
Cleaning products	(4,471)	(479)
Ramadan Expenses	(12,597)	-
Bank charges	(894)	(588)

This page does not form part of the statutory financial statements.

Depreciation of plant and machinery	(1,062)	(1,415)
Depreciation of fixtures and fittings	(1,634)	(2,179)
Accountancy fees	(1,380)	(1,320)
Legal and professional fees	(1,600)	(1,000)
Total Expenditure	<u>(380,475)</u>	<u>(301,628)</u>
Loyalty reward from bank	<u>92</u>	<u>86</u>
NET SURPLUS FOR THE FINANCIAL YEAR	<u>34,160</u>	<u>11,033</u>

SWANSEA MOSQUE AND ISLAMIC COMMUNITY CENTRE

England & Wales - Charity number 1105355

Accounts

Swansea Mosque Annual Review 2022



January 2023

In The Name Of Allah (God), Most Gracious, Most Merciful

All praise is due to Allah, and Allah's Peace and Blessings be upon His beloved Prophet Muhammad (saw), his family and noble companions.

In 2022, the mosque had reinstated our usual programmes and services following two years of Covid-19 restrictions. The trust has continued to build upon the success of previous years by maintaining and increasing its services to the community. The Management Committee has also made significant progress with the Funeral and the Urban living development at the former mosque building. Our new funeral service project has been completed with a dedicated family viewing quiet space. In the interest in looking after the local community, the Mosque continued as previous years to facilities the with Covid and winter flu vaccinations.

In November 2022, the Board of Trustees with an independent panel oversaw the election of a new management committee and welcome the new welcomed a new chair, Mr Koddus Ali and members onto our management committee.

Later in November two long serving Board members resigned due to ill health. We thank both Dr A Rahman and Mr Muhammed Abdul Hye for their sincere service. May Allah (swt) reward them all abundantly all their efforts and contribution to society.









May Allah rewards the devotion and dedicated commitments of the Management Committee past and present, the generosity of the donors, the hard and tireless work of all the volunteers and staff and continued support from the Muslim community of Swansea.

Syed Shadi Latif

Chairperson - Board of Trustees

Swansea Mosque

Board of Trustees

 <p>Syed Shadi Latif <i>BSc (Hons), MSc</i> Chair</p>	 <p>Mohammed Moin Uddin Vice Chair</p>	 <p>Shahab Ali <i>BSc (Hons)</i> Secretary</p>	 <p>Mohammed Abdul Hye <i>Resigned</i> <i>November 2022</i></p>
 <p>Mohammed Motin Khan</p>	 <p>Eqbal Hussain Miah</p>	 <p>Mohammad Hasan Miah <i>MPharm</i></p>	 <p>Dr Mohammed Abdur Rahman <i>Resigned</i> <i>November 2022</i></p>

The Board of Trustees has overall responsibility for the strategic leadership, governance and appropriate management control of Swansea Mosque.

Management Committee

Elected November 2022



Koddus Ali
Chair



Khalid Hussain
Vice Chair



Souiful Alam
Secretary



Azom Miah
Treasurer



Shahamran Miah
Education Officer



Mohammed Al-Imran
Technology, Audio and Media Coordinator



Farid Ali
Facilities Manager



Abdullah Zunaid
Events & Programme Coordinator

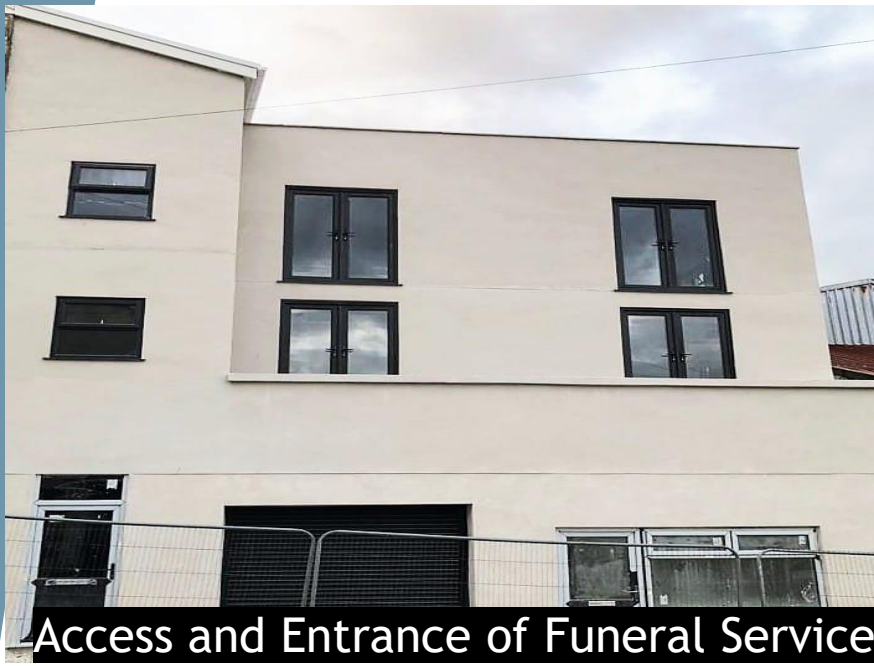
The Management Committee is responsible for delivery of Services, Financial Management, Facilities Management and implementation of appropriate policies in the running of the organisation.

Funeral Service Project

Alhamdulillah despite all the COVID-19 challenges, we have completed the funeral project!

Finished office/reception area for the funeral service. The community will be able to enquire about and access funeral services

The family viewing room is also complete. The viewing room will be complemented with furniture for families to be able to spend quiet time with their loved ones.



Access and Entrance of Funeral Service



Family Viewing Room

Funeral Service Project



Spacious Washroom

New washroom to wash the deceased in a spacious and tailored facility. Families can now be involved in the washing of the deceased in the new area

Created a cold area (in-house morgue facility), this provides the community a full funeral service. We can now keep the deceased at the same facility rather than hire externally. Reducing the need to transport the deceased to different locations



Cold Storage Facility

The funeral facility has a large and spacious indoor garage area which will house the hearse and comfortably transport coffins when required

May Allah bless and reward everyone for their support. May this be a continuous sadaqah jariya for all of us

Funeral Service Project



Urban Living Development Project

Urban living

Help the mosque achieve long-term sustainability



**Nine
Residential
Units**

Conversion of the top 3 storeys of our former buildings into income generating rental residential apartments.



- ▶ The residential development project comprises nine new spacious one & two bed apartments
- ▶ Completed the external structure of the building including windows
- ▶ New internal flooring completed for the four-storey development
- ▶ Internal wall structures for each of the flats are now in place
- ▶ 1 unit fully complete, 3 more near completion out of the nine.



Bathroom



Kitchen & Living Space



Bedroom with access to balcony

Next Steps...

- ▶ Complete the remaining units
- ▶ Install permanent access stairways
- ▶ Commission building for use InshAllah
- ▶ The continued support of the community is critical to complete this project and generating long-term income revenue for the masjid

Long Term Sustainability

- ▶ Meet Housing Demand
- ▶ Create a sustainable income stream for the Masjid
- ▶ This will help with the long-term development of the community
- ▶ Muslim Community is growing and its needs are different from 20 years ago
- ▶ We need to begin thinking about purchasing land for a dedicated Muslim Graveyard.
- ▶ Muslim P/T Primary School?

**Generate Annual
Income of**

c. £85K!

SWANSEA MOSQUE ACADEMY WEEKEND MADARASAH



WE ARE OPEN!!

AVAILABLE SESSIONS:

Saturdays & Sundays 10:30 - 13:00

or

Saturdays & Sundays 14:00 - 16:30

AGES:

6 Years Old (Year 2)

to

12 Years Old (Year 7)

**CLICK HERE
FOR
REGISTRATION
PAGE**

£40 Per Month

FOR ENQUIRY

✉ admissions@swansear

Educational Services

- ▶ Number of classes: 19
- ▶ Total number of teachers: 13
- ▶ Total number of Teacher Assistants: 8
- ▶ Total number of students: 211
- ▶ Age range 4-13 years
- ▶ This year we have introduced Class 8
- ▶ We plan to introduce Class 9 in the next academic year



Mu'minaat Course

- ▶ Sisters Islamic Studies Course
- ▶ Started 2021
- ▶ For ages 16+
- ▶ 2-year programme
- ▶ Taught by a qualified A'limah



Hifz Programme update

- ▶ The Hifz Programme has continued throughout the pandemic
- ▶ From September 2021 classes have returned face to face classroom teaching.
- ▶ Classes are taking place 3 times a week.
- ▶ Total number of students: 6
- ▶ We are very please to announce two students have completed the memorisation of the entire Quran.

Hifz
Programme



Events, Activities, Programmes

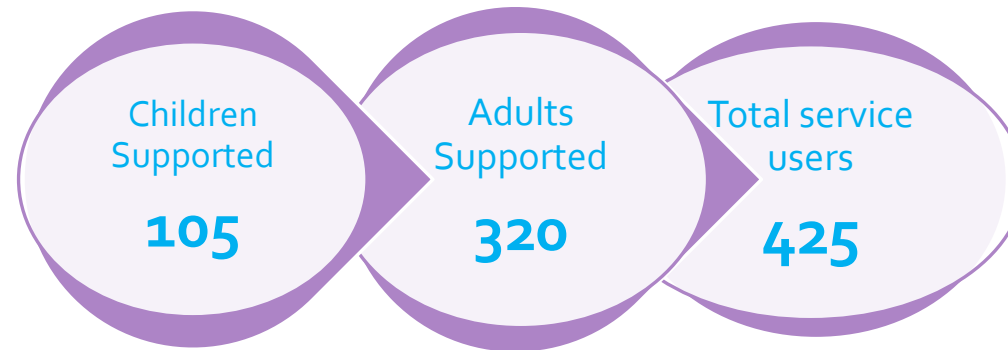
- ▶ Children Self defence classes
- ▶ Regular Weekly Halaqah in English and Bangla
- ▶ Community Hadeeth classes
- ▶ Seerah of the Prophet (saw) series
- ▶ Women badminton
- ▶ Children 5 a side football
- ▶ Tea and Chat
- ▶ Lectures
- ▶ Dawah training programme
- ▶ Regular school visits
- ▶ Adult Quran Classes
- ▶ New Muslim programs and halaqah
- ▶ Children and women book club
- ▶ Community Mosque open day



Swansea Mosque Foodbank

“And they give food in spite of love for it to the needy....”
(Surah Al-Insaan)

Our foodbank provides service users with pre-packed boxes/bags of necessary food and other essential items to last up to two weeks.



We have seen the demand on our service increase during the COVID-19 pandemic with 425 service users supported. During the month of Ramadan Swansea Mosque also distributed over 5000 prepacked hot meals to the public and NHS workers.

This would not have been possible without the support from our key partners, Local Authority, Fareshare, SCVS and our local community members.



Swansea Mosque & Islamic Community Centre

Unaudited Accounts
for the Year Ended 31 March 2022

Fergusons and Peters
4 High Street
Pontardawe
Swansea
West Glamorgan
SA8 4HU

Accountants' Report to the Proprietor on the Preparation of the Unaudited Financial Information of Swansea Mosque & Islamic Community Centre for the Year Ended 31 March 2022

In accordance with the engagement letter we have prepared for your approval the financial information of Swansea Mosque & Islamic Community Centre for the year ended 31 March 2022 which comprises the Profit and Loss Account, the Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to you, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial information of Swansea Mosque & Islamic Community Centre and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical release TECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Mr Syed Latif for our work or for this report.

You have approved the financial information for the year ended 31 March 2022 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

Fergusons & Peters

.....
Fergusons and Peters

4 High Street
Pontardawe
Swansea
West Glamorgan
SA8 4HU

Date : ...31/12/2022.....

Swansea Mosque & Islamic Community Centre
Profit and Loss Account for the Year Ended 31 March 2022

	2022 £	2021 £
Income		
Community Centre Donations and Income	240,885	192,357
Madrasa Income	4,998	8,383
	<u>245,883</u>	<u>200,740</u>
Other income		
Grants and subsidies	73,470	78,988
Total income	<u>319,353</u>	<u>279,728</u>
Cost of sales		
Food Bank Purchases	(6,778)	(1,648)
Gross profit	<u>312,575</u>	<u>278,080</u>
Gross profit %	97.88%	99.41%
Expenses		
Wages and salaries	(36,354)	(38,666)
Madrasa Wages	(42,153)	(31,963)
Staff pensions	(1,912)	(2,295)
Staff training	(452)	-
Rent	-	(2,780)
Water Rates	(1,484)	(1,651)
Light, heat and power	(20,393)	(22,742)
Insurance	(3,789)	(5,569)
Repairs and maintenance	(20,688)	(4,000)
Radio Replacements & Maintenance	(1,755)	(1,035)
Funeral Project & Residential Flats	(155,681)	(107,799)
Telephone and fax	(1,294)	(1,289)
Printing, postage and stationery	(3,775)	(2,605)
Trade subscriptions (Payroll)	(10)	(894)
Sundry expenses	(2,852)	(2,760)
Cleaning	(479)	(564)
Vending Machine Refreshments	(1,317)	(3,720)
Accountancy fees	(1,320)	(1,260)
Legal and professional fees	(1,000)	(1,536)
Bank charges	(588)	(263)
Leasing payments	(738)	(1,525)
Depreciation of plant and machinery	(1,415)	(1,597)
Depreciation of fixtures and fittings	(2,179)	(2,905)
	<u>(301,628)</u>	<u>(239,418)</u>
Interest receivable		
Bank interest receivable	86	35
Net profit	<u>11,033</u>	<u>38,697</u>

Swansea Mosque & Islamic Community Centre
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	2	666,096	668,817
Current assets			
Cash at bank and in hand		8,989	35,820
Current liabilities			
Bank loans and overdrafts		-	(85)
Trade creditors		(900)	(900)
Accruals		(1,200)	(1,200)
		<u>(2,100)</u>	<u>(2,185)</u>
Net current assets		<u>6,889</u>	<u>33,635</u>
Total assets less current liabilities		<u>672,985</u>	<u>702,452</u>
Long term liabilities			
Bank loans		(124,500)	(165,000)
Net assets		<u>548,485</u>	<u>537,452</u>
Financed by:			
Capital accounts	4	548,485	537,452

These financial statements were approved on 31 / 12 / 2022

I approve the accounts and confirm that I have made available all relevant records and information for their preparation.

.....
Mr Syed Latif

Swansea Mosque & Islamic Community Centre
Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention.

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	Not depreciated
Plant & Machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Pensions

The business operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2 Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 April 2021	655,311	31,380	23,602	710,293
Additions	-	873	-	873
At 31 March 2022	655,311	32,253	23,602	711,166
Depreciation				
At 1 April 2021	-	26,589	14,887	41,476
Charge for the year	-	1,415	2,179	3,594
At 31 March 2022	-	28,004	17,066	45,070
Net Book Value				
At 31 March 2022	655,311	4,249	6,536	666,096
At 31 March 2021	655,311	4,791	8,715	668,817

Swansea Mosque & Islamic Community Centre
Notes to the Financial Statements for the Year Ended 31 March 2022

3 Debtors

2022
£

4 Capital account

Closing balance
£

At 1 April 2021	537,452
Share of profit	11,033
At 31 March 2022	<u>548,485</u>



Report to the trustees/
members of

Charity Name
SWANSEA MOSQUE & ISLAMIC COMMUNITY CENTRE

On accounts for the year
ended

31/3/22

Charity no
(if any)

1105355

Set out on pages

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/03/2021.

Responsibilities and basis
of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011

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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

Name:

Mr D Beniamous

Relevant professional
qualification(s) or body (if
any):

FCCA

Address:

Min Yr Afon
4, High Street, Pontardawe
Swansea, SA8 4HU

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details
of any items that the
examiner wishes to
disclose.

None

For Further Information



Info@swanseamosque.org



www.swanseamosque.org

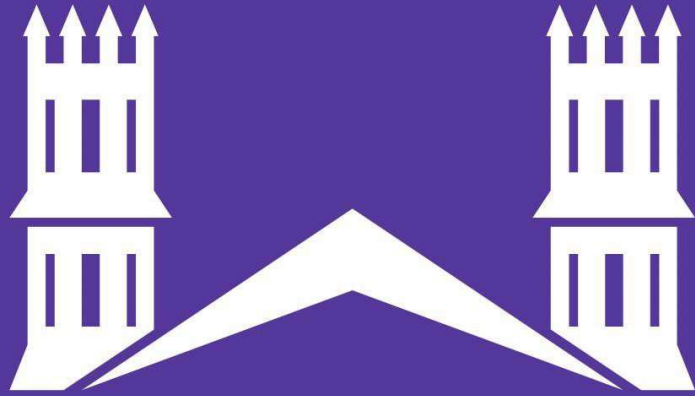
Support Swansea Mosque

www.swanseamosque.org/donate

SWANSEA MOSQUE AND ISLAMIC COMMUNITY CENTRE

England & Wales - Charity number 1105355

Accounts



SWANSEA MOSQUE | MOSG ABERTAWE



Peace be upon you



Heddwch fod arnoch chi



As-salamu alaykum



السلام عليكم

Annual report

2021

In The Name Of Allah (God), Most Gracious, Most Merciful

January 2022

All praise is due to Allah, and Allah's Peace and Blessings be upon His beloved Prophet Muhammad (saw), his family and noble companions.

In 2021 we all continued to live with the COVID-19 global pandemic. This has without doubt has continued to be extraordinary and challenging and the impact has been felt by all sections of society, our community and the Mosque's general services. Alhamdulillah, our mosque has been able to adjust and provide many of our services as possible. Transitioning some of our services, programmes and sermons online using various platforms we have been able to keep the community remain engaged.

Abiding with government legislation we have been able to operate with reduced services by enforcing social distancing measures for our congregational prayers, adhering to medical advice and guidelines.

We are grateful to Allah for the blessings of our Masjid and all the activities we have been able to continue. May Allah rewards the devotion and dedicated commitments of the Management Committee, the generosity of the donors, the hard and tireless work of all the volunteers and staff and continued support from the Muslim community of Swansea. Regrettably members of our community have been directly impacted by COVID-19 and with great sadness some have passed away. May Allah have mercy on our loved ones that have deceased.

We pray Allah keeps us all safe during these difficult times.

Syed Shadi Latif

Board of Trustees

Swansea Mosque

Board of Trustees

Syed Shadi Latif

- *Chair*

Muhammed Moin Uddin

- *Vice Chair*

Shahab Ali

- *Secretary*

Muhammed Abdul Hye

Muhammed Motin Khan

Eqbal Hussain Miah

Mahammod Hassan Miah

Dr Mohammed Abdul Rahman

The Board of Trustees has overall responsibility for the strategic leadership, governance and appropriate management control of Swansea Mosque.

Management Committee

Farid Ali

- *Chair*

Kabir Ahmed

- *Vice Chair*

Azom Miah

- *Treasurer*

Koddus Ali

Mohammed Abdul Basir

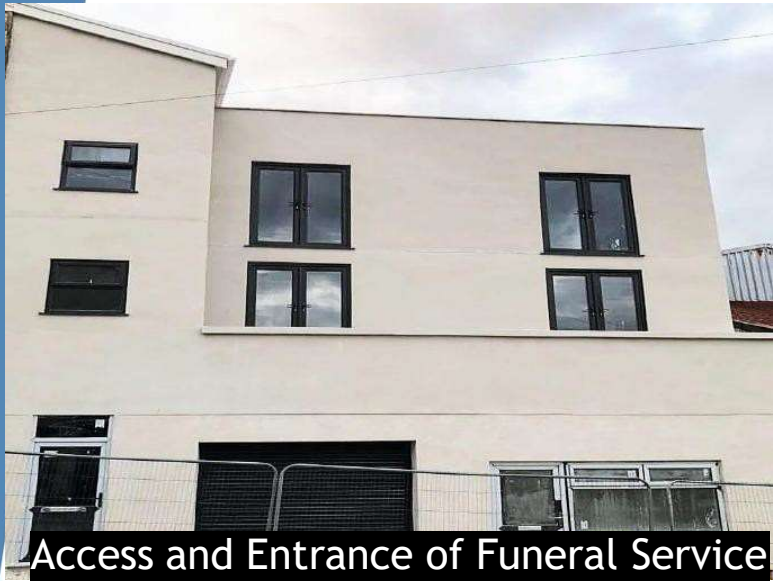
Mohammed Al Imran

Khalid Hussain

*The Management Committee is responsible for delivery of Services,
Financial Management, Facilities Management and
implementation of appropriate policies in the running of the
organisation.*

Funeral Service Project

- ▶ Alhamdulillah with all the COVID-19 challenges, we have completed the external and internal structure of the funeral project
- ▶ Finished office/reception area for the funeral service. The community will be able to enquire and access funeral services
- ▶ The family viewing room is also complete. The viewing room will be complemented with furniture for families to be able to spend quite time with their loved ones.



Access and Entrance of Funeral Service



Family Viewing Room

Funeral Service Project



Spacious Washroom



Cold Storage Facility

- ▶ New washroom to wash the deceased in a spacious and tailored facility. Families can now be involved in the washing of the deceased in the new area
- ▶ Created a cold area (in-house morgue facility), this provides the community a full funeral service. We can now keep the deceased at the same facility rather than hire externally. Reducing the need to transport the deceased to different locations
- ▶ The funeral facility has a large and spacious indoor garage area which will house the hearse and comfortably transport coffins when required
- ▶ May Allah bless and reward everyone for their support. May this be a continuous sadaqah jariya for all of us

Residential Project

- ▶ The residential development will comprise of nine new spacious one & two bed apartments
- ▶ Completed external structure of the building including windows
- ▶ New internal flooring completed for the four storey development
- ▶ Internal wall structures for each of the flats are now in place

Next phase...

- ▶ Complete wiring, plumbing, fire alarm and sprinkler system
- ▶ Plaster boarding and plastering of internal walls & ceilings
- ▶ Install kitchens and bathrooms
- ▶ Install doors, fixtures and fittings
- ▶ Install permanent access stairways
- ▶ The continued support of the community is critical to complete this project and generate long term income revenue for the masjid



Architectural Plan



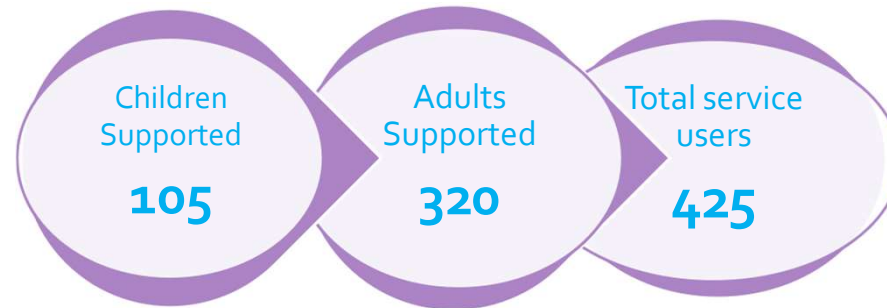
Internal layout of apartment



Swansea Mosque Foodbank

“And they give food in spite of love for it to the needy....”
(Surah Al-Insaan)

Our foodbank provides service users with pre-packed boxes/bags of necessary food and other essential items to last up to two weeks.



We have seen the demand on our service increase during the COVID-19 pandemic with 425 service users supported in 2021. During the month of Ramadan Swansea Mosque also distributed over 5000 prepacked hot meals to the public and NHS workers.

This would not have been possible without the support from our key partners, Local Authority, Fareshare, SCVS and our local community members.



SWANSEA MOSQUE ACADEMY WEEKEND MADARASAH



WE ARE OPEN!!

AVAILABLE SESSIONS:

Saturdays & Sundays 10:30 - 13:00

OR

Saturdays & Sundays 14:00 - 16:30

AGES:

6 Years Old (Year 2)

to

12 Years Old (Year 7)

**CLICK HERE
FOR
REGISTRATION
PAGE**

£40 Per Month

FOR ENQUIRY

✉ admissions@swansear

Educational Services

- ▶ In-class children education resumed as of September 2021
- ▶ Number of classes: 15
- ▶ Total number of teachers: 12
- ▶ Total number of Teacher Assistants: 15
- ▶ Total number of students: 146
- ▶ Weekly adult Quran classes brothers and sisters are also taking place
- ▶ More Information and how to register: www.swanseamosque.org

Hifz Programme update

- ▶ The Hifz Programme has continued throughout the pandemic
- ▶ From September 2021 classes have returned face to face classroom teaching.
- ▶ Classes are taking place 3 times a week.
- ▶ Total number of students: 6
- ▶ We are very pleased to announce two students have completed the memorisation of the entire Quran this year.



Swansea Mosque & Islamic Community Centre

Unaudited Accounts
for the Year Ended 31 March 2021

Fergusons and Peters
4 High Street
Pontardawe
Swansea
West Glamorgan
SA8 4HU

Accountants' Report to the Proprietor on the Preparation of the Unaudited Financial Information of Swansea Mosque & Islamic Community Centre for the Year Ended 31 March 2021

In accordance with the engagement letter we have prepared for your approval the financial information of Swansea Mosque & Islamic Community Centre for the year ended 31 March 2021 which comprises the Profit and Loss Account, the Balance Sheet and the related notes from the entity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to you, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial information of Swansea Mosque & Islamic Community Centre and state those matters that we have agreed to state to you in this report in accordance with ICAEW Technical release TIECH08/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Mr Syed Latif for our work or for this report.

You have approved the financial information for the year ended 31 March 2021 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework adopted and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.


Fergusons and Peters

4 High Street
Pontardawe
Swansea
West Glamorgan
SA8 4HU

Date: 3-12-21

**Swansea Mosque & Islamic Community Centre
Profit and Loss Account for the Year Ended 31 March 2021**

	2021 £	2020 £
Turnover		
Community Centre Donations	192,357	244,293
Madrasa Donation Income	<u>8,383</u>	<u>89,568</u>
	200,740	333,861
Other income		
Grants and subsidies	<u>78,988</u>	<u>-</u>
Total income	<u>279,728</u>	<u>333,861</u>
Cost of sales		
Food Bank Purchases	<u>(1,648)</u>	<u>(3,203)</u>
Gross profit	<u>278,080</u>	<u>330,658</u>
Gross profit %	99.41%	99.04%
Expenses		
Wages and salaries	(38,666)	(47,616)
Madrasa Wages	(31,964)	(84,825)
Staff pensions	(2,294)	(3,871)
Staff training	-	(950)
Rent	(2,780)	(5,400)
Water Rates	(1,651)	(5,138)
Light, heat and power	(22,742)	(22,597)
Insurance	(5,569)	(9,063)
Repairs and maintenance	(4,000)	(21,500)
Radio Replacements & Maintenance	(1,035)	(2,829)
Funeral Project & Residential Flats	(107,799)	(100,398)
Telephone and fax	(1,290)	(1,224)
Printing, postage and stationery	(2,605)	(2,853)
Trade subscriptions (Payroll)	(894)	(298)
Sundry expenses	(2,760)	(1,069)
Cleaning	(564)	(3,569)
Vending Machine Refreshments	(3,720)	(5,584)
Advertising	-	(2,200)
Accountancy fees	(1,260)	(1,864)
Legal and professional fees	(1,536)	(400)
Bank charges	(263)	(762)
Leasing payments	(1,525)	(1,156)
Depreciation of plant and machinery	(1,597)	(2,129)
Depreciation of fixtures and fittings	<u>(2,905)</u>	<u>(3,097)</u>
	(239,419)	(330,392)
Interest receivable		
Bank interest receivable	<u>35</u>	<u>142</u>
Net profit	<u>38,696</u>	<u>408</u>

**Swansea Mosque & Islamic Community Centre
Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	2	668,817	670,991
Current assets			
Debtors	3	1	1
Cash at bank and in hand		<u>35,818</u>	<u>14,864</u>
		35,819	14,865
Current liabilities			
Bank loans and overdrafts		(84)	-
Trade creditors		(900)	(900)
Accruals		<u>(1,200)</u>	<u>(1,200)</u>
		(2,184)	(2,100)
Net current assets		<u>33,635</u>	<u>12,765</u>
Total assets less current liabilities		702,452	683,756
Long term liabilities			
Bank loans		<u>(165,000)</u>	<u>(185,000)</u>
Net assets		<u>537,452</u>	<u>498,756</u>
Financed by:			
Capital accounts	4	<u>537,452</u>	<u>498,756</u>

These financial statements were approved on 09/12/2021

I approve the accounts and confirm that I have made available all relevant records and information for their preparation.

.....
Mr Syed Latif

Swansea Mosque & Islamic Community Centre
Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention.

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Property	Not depreciated
Plant & Machinery	25% reducing balance
Fixtures, fittings & equipment	25% reducing balance

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Pensions

The business operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2 Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 April 2020	655,311	31,380	21,274	707,965
Additions	-	-	2,328	2,328
At 31 March 2021	<u>655,311</u>	<u>31,380</u>	<u>23,602</u>	<u>710,293</u>
Depreciation				
At 1 April 2020	-	24,992	11,982	36,974
Charge for the year	-	1,597	2,905	4,502
At 31 March 2021	-	<u>26,589</u>	<u>14,887</u>	<u>41,476</u>
Net Book Value				
At 31 March 2021	<u>655,311</u>	<u>4,791</u>	<u>8,715</u>	<u>668,817</u>
At 31 March 2020	<u>655,311</u>	<u>6,388</u>	<u>9,292</u>	<u>670,991</u>

Swansea Mosque & Islamic Community Centre
Notes to the Financial Statements for the Year Ended 31 March 2021

3 Debtors

	2021 £	2020 £
Other debtors	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

4 Capital account

	Closing balance £
At 1 April 2020	498,756
Share of profit	<u>38,696</u>
At 31 March 2021	<u>537,452</u>



Section A Independent Examiner's Report

Report to the trustees/members of

Charity Name: SWANSEA MOSQUE & ISLAMIC COMMUNITY CENTRE

On accounts for the year ended

31/3/21

Charity no (if any)

1105355

Set out on pages

I report to the trustees on my examination of the accounts of the above charity for the year ended 31/03/2021.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011

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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed: D. Beniamous

Date: 09/12/2021

Name: Mr D Beniamous

Relevant professional qualification(s) or body (if any):

FCCA

Address:

Min Yr Afon
4, High Street, Pontardawe
Swansea, SA8 4HU

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

For Further Information



Info@swanseamosque.org



www.swanseamosque.org

Support Swansea Mosque

www.swanseamosque.org/donate

Charity number: 1105355