

WIRRAL ISLAMIC CULTURAL CENTRE AND SHAHJALAL MOSQUE LTD

(Charity Number: 1108 861)

(Company Number: 0516 1332)

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

**WIRRAL ISLAMIC CULTURAL CENTRE AND SHAHJALAL MOSQUE LTD
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

CONTENTS	PAGE
Legal and Administrative Information	1
Management Committee's Report	2-3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-10

**WIRRAL ISLAMIC CULTURAL CENTRE AND SHAHJALAL MOSQUE LTD
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024**

Page 1

TRUSTEES (MANAGEMENT COMMITTEE)

Mohammed Kostor Ali
Aminur Hussain Khan
Naeem Dewan A H Choudhury
Shofiul Islam
Mohammed Nur Hussain
Shuman Ahmed
Samsun Noor
Mohammed Ala Uddin
Jubel Miah

Chairman
Vice Chairman
Secretary
Assistant Secretary
Treasurer
Assistant Treasurer
Cultural Secretary
Director
Director

COMPANY NUMBER

0516 1332

CHARITY NUMBER

1108861

REGISTERED OFFICE

Beechcroft 67 Whetstone Lane, Birkenhead, Wirral, CH41 2SA

ACCOUNTANTS

Shahabuddin & Co Ltd
Lombard Chambers, Ormond Street, Liverpool, L3 9NA

BANKERS

Natwest Bank PLC

Company Number: 0516 1332

**WIRRAL ISLAMIC CULTURAL CENTRE AND SHAHJALAL MOSQUE LTD
TRUSTEES' (MANAGEMENT COMMITTEE'S) REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Page 2

The trustees present their report and financial statements of Wirral Islamic Cultural Centre and Shahjalal Mosque, for the year ended 31 March 2024.

The charity registration number is 1108861.

The legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice-Accounting and Reporting by Charities.

The members of the trustees are the members of the management committee and officers of the company.

OBJECTIVES AND ACTIVITIES

The charity is an Islamic religious organisation. The objective of the charity is to provide, to its community with prayers, educational and cultural services.

These are available to the whole of general public / mankind, irrespective of any particular ethnic or racial origin.

The activities performed during the year were the following:

- Daily, Jumma, Tarabi and Eid prayer services;
- Religious classes for lessons in Arabic and the Quran. Fifty five young children have been studying Quran at present at the mosque;
- Hold annual Wazz
- Organised Khatam-e-Tarabee during the month of Ramadan.
- Organised Kerat competition (recitation of the Quran from memory) for young pupil at the mosque.

The results are shown in the Statement of Financial Activities on page 5.

THE ORGANISATION

The Board of Trustees comprises of up to 9 members and meets monthly to administer the affairs of the charity. There are sub-committees that cover event organisation, development, membership, personnel and finance who meet on a regular basis as and when required to develop policies and action any procedures required that has been delegated to them by the Board. Non delegated decisions are reported back to the Board for consideration and implementation. The trustees are also the directors of the company.

INVESTMENT POWERS

Under the Memorandum and Articles of Association the charity has the power to make any investment that the Trustees see fit.

RELATED PARTY TRANSACTIONS

No other charity or organisation has power to appoint or remove Trustees.

Trustees however, may also be members or trustees of other charities who could have some related party transactions. In any instance where this may apply declarations of interest are made and those Trustees take no part in any decision making process which could effect either organisation.

DIRECTORS

The directors in office in the year were as follows:

Mohammed Kotor Ali
Aminur Hussain Khan
Naeem Dewan A H Choudhury
Shofiul Islam
Mohammed Nur Hussain

Shuman Ahmed
Samsun Noor
Mohammed Ala Uddin
Jubel Miah

TRUSTEES' RESPONSIBILITIES

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In determining how amounts are presented within items in the profit and loss account and balance sheet, the directors must have regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice. The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

APPROVAL

The report was approved by the board of trustees and signed on its behalf.

BY ORDER OF THE BOARD



Mohammed Kotor Ali
Director
15 January 2025

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
WIRRAL ISLAMIC CULTURAL CENTRE AND SHAHJALAL MOSQUE LTD**

Page 4

We report on the accounts of the Trust for the year ended 31 March 2024

, which are set out on pages 5 to 10.

Respective responsibilities of the trustees and examiners

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to our attention.

Basis of independent examiners' report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Lombard Chambers
Ormond Street
Liverpool
L3 9NA
15 January 2025


SHAHABUDDIN & CO LTD
CHARTERED ACCOUNTANTS

Company Number: 0516 1332

WIRRAL ISLAMIC CULTURAL CENTRE AND SHAHJALAL MOSQUE LTD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

Page 5

	Note	2024 Unrestricted Funds £	2023 Unrestricted Funds £
Incoming resources	2	124,728	128,595
Resources expended			
<i>Direct Charitable</i>	4	<u>(117,410)</u>	<u>(140,677)</u>
Net (outgoing) / incoming resources		7,318	(12,082)
Fund balances brought forward		<u>163,580</u>	<u>175,662</u>
Fund balances carried forward		<u><u>170,898</u></u>	<u><u>163,580</u></u>

WIRRAL ISLAMIC CULTURAL CENTRE AND SHAHJALAL MOSQUE LTD
BALANCE SHEET AS AT 31 MARCH 2024

Page 6

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	5	121,800	122,700
CURRENT ASSETS			
Cash at bank and in hand		50,049	42,037
CREDITORS			
Amounts falling due within one year	7	<u>(951)</u>	<u>(1,157)</u>
NET CURRENT ASSETS		<u>49,098</u>	<u>40,880</u>
NET ASSETS		<u>170,898</u>	<u>163,580</u>
FUNDS			
UNRESTRICTED FUNDS			
General purpose fund	8	<u>170,898</u>	<u>163,580</u>

These annual accounts have not been audited because the company is entitled to the exemption provided by s477 Companies Act 2006 and its members have not required the company to obtain an audit of these accounts in accordance with s476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records that comply with s386 Companies Act 2006. The directors also acknowledge their responsibilities for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its loss for the financial year in accordance with s393 Companies Act 2006, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company.

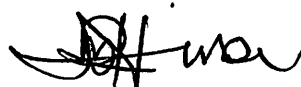
These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies subject to the small companies regime.

Signed on behalf of the board of directors

Mohammed Kistor Ali
Director

Approved by the board:
15 January 2025

Mohammed Nur Hussain
Director & Treasurer



Company Number: 0516 1332

1. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Donations and grants

Income from donations and grants, is included in incoming resources when these are receivable, except as follows:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in the incoming resources until the preconditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Intangible income

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised when there is no financial cost borne by a third party.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Taxation

The company is a registered charity and is not subject to UK taxation.

ACCOUNTING POLICIES (cont.)

Value Added Tax

Value added tax is not recoverable by the charity and as such is included in the relevant costs in the statements of financial activities.

Tangible fixed assets and depreciation

All capital expenditures are capitalised at cost irrespective of their value.

Tangible fixed assets are depreciated over their estimated useful lives as follows:

Building and improvement 0% per annum

Fund accounting

Funds held by the charity are either:

Unrestricted (general purpose) funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are unrestricted funds set aside by the trustees for specific purposes or projects.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for specific restricted purposes. The cost of raising and administering such funds are charged against the specific fund.

There were no other funds other than the general purpose funds for this and the previous year.

INCOMING RESOURCES

Incoming resources on ordinary activities are attributable to the charity's principal activities as follows:

	2024	2023
	£	£
Donation	95,098	128,595

WIRRAL ISLAMIC CULTURAL CENTRE AND SHAHJALAL MOSQUE LTD Page 9
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3. STAFF COSTS (excluding management committee)	2024	2023
	£	£
Salaries	<u>47,963</u>	<u>66,688</u>

The average no of employee during the year, excluding mgt committee was 4, (2023 : 3).

4. DIRECT CHARITABLE EXPENDITURE	2024	2023
	£	£
Salaries	47,963	66,688
Pension & Social Security	965	1,395
Software	346	160
Gas, water and electricity	11,868	14,345
Repairs and renewals	8,056	53,527
Cleaning	725	0
Grant expenses	24,357	0
Safety & Security	175	0
General expenses	2,250	0
Telephone	360	326
Bank charges	704	913
Insurance	2,761	2,410
Annual return	13	13
Depreciation	900	900
	<u>100,543</u>	<u>139,777</u>

5. TANGIBLE ASSETS	Freehold	Equipment	Total
	Property		
Cost	£	£	£
As at 1 April 2023	<u>120,000</u>	<u>4,500</u>	<u>124,500</u>
As at 31 March 2024	<u>120,000</u>	<u>4,500</u>	<u>124,500</u>
Depreciation			
As at 1 April 2023	0	1,800	1,800
Charge for the year	0	900	900
As at 31 March 2024	<u>0</u>	<u>2,700</u>	<u>2,700</u>
Net book value at 31 March 2024	<u>120,000</u>	<u>1,800</u>	<u>121,800</u>
Net book value at 31 March 2023	<u>120,000</u>	<u>2,700</u>	<u>122,700</u>

6. TRUSTEES' (MANAGEMENT COMMITTEE'S)/DIRECTORS' REMUNERATION AND EXPENSES

No remuneration directly or indirectly out of the fund of the charity was paid or is payable for the year to any trustees / members of the management committee or persons known to be connected with any of them. No reimbursement of expenses has been made or is due to be made to any of the trustees / members of the management committee in respect of the year.

7. CREDITORS	2024	2023
<i>Amounts falling due within one year</i>	£	£
Other creditors and accruals	951	1,157
	<u>951</u>	<u>1,157</u>
8. ANALYSIS OF FUND BALANCE		
<i>General Purpose Fund</i>	2024	2023
	£	£
As at 1 April 2023/22	163,580	175,662
Additions / (Reductions) during the year	7,318	(12,082)
As at 31 March 2024/23	<u>170,898</u>	<u>163,580</u>

WIRRAL ISLAMIC CULTURAL CENTRE AND SHAHJALAL MOSQUE LTD
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

Page 11

	2024		2023
	£		£
INCOME			
Donations received	95,098		128,595
Grants received	29,630		0
 DIRECT CHARITABLE EXPENDITURE			
Salaries	47,963		66,688
Pension & Social Security	965		1,395
Software	346		160
Gas, water and electricity	11,868		14,345
Repairs and renewals	24,022		53,527
Cleaning	725		0
Grant expenses	24,357		0
Safety & Security	175		0
General expenses	2,250		0
Telephone	360		326
Bank charges	705		913
Insurance	2,761		2,410
Annual return	13		13
Depreciation	900	(117,410)	900
			(140,677)
 NET (OUTGOING) / INCOMING RESOURCES		<u>7,318</u>	<u>(12,082)</u>

This page is given for information purposes only and does not form part of the financial statements.