

WEST WALES ISLAMIC CULTURAL ASSOCIATION

England & Wales · Charity number 1120304

Details

Status Registered

Legal form Other

Registered 2007-07-27

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

Contact

Address 131 Priory Street
Carmarthen
carmarthenshire
carmarthenshire
SA31 1LR

Phone 01267232661

Email enquiries@wwica.co.uk

Website www.wwica.co.uk

Activities

Objects: THE ADVANCEMENT OF THE ISLAMIC RELIGION IN ACCORDANCE WITH THE TEACHINGS OF THE HOLY QURAN AND SUNNAH OF THE PROPHET MUHAMMAD (PEACE BE UPON HIM).

Activities: The advancement of the Islamic religion in accordance with the teachings of the Holy Quran and Sunnah of the Prophet Muhammad (peace be upon him).

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** CARMARTHENSHIRE 'NOT DEFINED IN PRACTICE'
- Carmarthenshire
- Ceredigion

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£38,939	£25,594	-	-
2024-03-31	£49,409	£34,762	-	-
2023-03-31	£46,909	£28,396	-	-
2022-03-31	£31,499	£31,327	-	-
2021-03-31	£45,766	£15,880	-	-

Trustees

Name	Role	Appointed
Dr ALI ZOROB		
Dr Ahmed Abouserwel		2024-05-04
Dr Ahmed Shokry Beshr		2024-05-04
Dr Baba Mallam GANA		

WEST WALES ISLAMIC CULTURAL ASSOCIATION

England & Wales - Charity number 1120304

Accounts

The Charity Registration Number is :- 1120304

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Report and Accounts

31 March 2025

Khan Adamson Limited
Chartered Accountant
Chelworth Industrial Estate
Cricklade
Swindon
Wiltshire
SN6 6HE

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The legal name of the charity is:- WEST WALES ISLAMIC CULTURAL ASSOCIATION.

The charity is also known by its operating name, WEST WALES ISLAMIC CULTURAL ASSOCIATION.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1120304.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Trustees' Annual Report for the year ended 31 March 2025

The principal operating address, telephone number, email and web addresses of the charity are:-

131 Priory Street

Carmarthen, Carmarthenshire

SA31 1LR

Telephone 07977 160978

Email Address ganabm@hotmail.com Web address <https://www.wwica.co.uk/>

The Trustees in office on the date the report was approved were:-

Dr. Baba M. Gana

Dr. Ali Zorob

Dr Ahmed Shokry Beshr (appointed 4 May 2024)

Dr Ahmed Abouserwel (appointed 4 May 2024)

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The principal objective of the Charity is the advancement of the Islamic religion in accordance with the teachings of the Holy Quran and Sunnah of the Prophet Muhammad (peace be upon him) in West Wales.

The main activities undertaken in relation to those purposes during the year.

The main activities carried out in relation to the above objective have been:

- 1) Organisation of congregational prayers, including weekly Friday prayers and annual Eid Prayers, and supplementary school for children.
- 2) Arrangement of religious and social functions including Eid Gatherings.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

- 1) The Charity premises are being used for regular congregation, worship and social gatherings.
- 2) In the month of Ramadhan, conducting of daily congregational taraweeh prayers.
- 3) Functions were held including Eid parties, Iftaar dinners, as well as family trips for recreation.
- 4) Implementation of the previously adopted curriculum for the children's supplementary school.
- 5) Arabic and religious education classes for adults.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Trustees' Annual Report for the year ended 31 March 2025

The main achievements and performance of the charity during the year.

- 1) The Charity premises are being used for regular congregation, worship and social gatherings.
- 2) In the month of Ramadhan, conducting of daily congregational taraweeh prayers.
- 3) Functions were held including Eid parties, Iftaar dinners, as well as family trips for recreation.
- 4) Implementation of the previously adopted curriculum for the children's supplementary school.
- 5) Arabic and religious education classes for adults.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

During the year, WWICA continued to serve as a vital spiritual, educational, and social hub for the Muslim community in West Wales. The charity's performance enabled the delivery of daily congregational prayers, Friday sermons, and special services during Ramadan and Eid, fostering spiritual growth and communal unity. Educational initiatives, including Qur'an classes and youth engagement programmes, supported the development of Islamic knowledge and moral values among children and young adults. The charity also provided pastoral care, interfaith dialogue, and cultural outreach, strengthening community cohesion and mutual understanding. Beneficiaries reported increased access to faith-based support, a stronger sense of belonging, and improved wellbeing through the charity's consistent presence and activities.

The degree to which the achievements and performance during the year have benefited wider society.

The charity's achievements during the year have contributed positively to the wider community of West Wales beyond its direct beneficiaries. By maintaining an open and welcoming mosque facility, WWICA has promoted social cohesion, mutual respect, and understanding among people of different backgrounds. The charity's interfaith engagement, cultural events, and educational outreach have supported dialogue and reduced misconceptions about Islam, strengthening community harmony. Its pastoral support services, youth programmes, and wellbeing initiatives have helped address social isolation, provided constructive activities for young people, and encouraged healthier, more resilient families. Through these efforts, the charity has played a meaningful role in enhancing community cohesion, promoting shared values, and contributing to a more inclusive and supportive local society.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The charity recruits and appoints new trustees in accordance with its governing document. Potential trustees are identified through community engagement, recommendations from existing trustees, and expressions of interest from individuals with relevant skills or experience. All prospective trustees are assessed for their suitability, commitment to the charity's objectives, and ability to contribute to effective governance. Candidates are invited to meet with the Chair and existing trustees, after which appointments are approved by the board at a formal meeting. New trustees receive an induction covering their legal duties, the charity's policies, and its ongoing activities to ensure they can fulfil their responsibilities effectively.

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Trustees' Annual Report for the year ended 31 March 2025

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	13,345	14,648
Unrestricted Revenue Funds available for the general purposes of the charity	697,885	684,540
Total Funds	697,885	684,540

Financial review of the position at the reporting date, 31 March 2025 .

At the reporting date of 31 March 2025, the charity remained in a stable financial position, with sufficient reserves to continue delivering its core religious, educational, and community services. Income for the year was primarily derived from public donations, standing orders, and mosque collections. Expenditure was focused on maintaining the mosque premises, delivering educational programmes, covering utilities and operational costs, and supporting community welfare initiatives. The trustees consider the level of reserves held at year-end to be appropriate for the size and nature of the charity, ensuring that essential services can continue uninterrupted and that the charity is protected against unforeseen financial pressures. No material uncertainties or going-concern issues were identified, and the trustees are satisfied that the charity is financially well-positioned to meet its obligations and pursue its objectives in the coming year.

Policies on reserves.

The trustees review the charity's reserves position annually to ensure that an appropriate level of unrestricted funds is maintained to safeguard the continuity of the charity's activities. The reserves policy is designed to provide financial stability, protect against unexpected fluctuations in income, and ensure that essential religious, educational, and community services can continue without interruption. The trustees consider it prudent to hold reserves sufficient to cover several months of core operating costs, including utilities, staffing (if applicable), insurance, and essential maintenance of the mosque premises. At the year-end, the level of reserves held was considered adequate for the size and nature of the charity.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Trustees' Annual Report for the year ended 31 March 2025

Details of The Independent Examiner

Hussain . A. Khan B.Sc., ACA
Member of Chartered Accountant
Chelworth Industrial Estate
Cricklade
Swindon
Wiltshire
SN6 6HE

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Trustees' Annual Report for the year ended 31 March 2025

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 1 October 2025.

B. M. Gana
Trustee

A. Zorob
Trustee

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Report of the Independent Accountant to the Trustees of the charity on the accounts for the year ended 31 March 2025

We report on the financial statements of WEST WALES ISLAMIC CULTURAL ASSOCIATION for the year ended 31 March 2025, as set out on pages to , which comprise the Statement of Financial Activities, the Income and Expenditure Account, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the charity are prepared, in all material respects, in accordance with charity law applicable within the jurisdiction of England & Wales and the accounts have been prepared in accordance with FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) under the historical cost convention, and in accordance with the accounting policies set out on page , which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of the directors and the accountant

As described on page , you, the charity's Trustees are responsible for the preparation of the accounts.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. The Trustees also consider the charity to be exempt from the requirement to be subject to Independent Examination.

Our responsibility is to prepare accounts upon the basis of the information supplied to us, without conducting any formal scrutiny.

No statement of opinion

We have not carried out any audit procedures and have relied upon information supplied to us by the Trustees, and the information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently we do not express an audit or other assurance opinion on the view given by the accounts.

Signed:-

Hussain . A. Khan B.Sc., ACA - Independent Accountant

Chartered Accountant

Chelworth Industrial Estate
Cricklade
Swindon
Wiltshire
SN6 6HE

This report was signed on 1 October 2025

WEST WALES ISLAMIC CULTURAL ASSOCIATION - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Income & Endowments from:					
Donations & Legacies	A1	38,939	-	38,939	49,409
Expenditure on:					
Raising funds	B1	2,053	-	2,053	1,580
Charitable activities	B2	23,541	-	23,541	33,181
Total expenditure	B	25,594	-	25,594	34,761
Net income for the year		13,345	-	13,345	14,648
Net income after transfers	A-B-C	13,345	-	13,345	14,648
Net movement in funds		13,345	-	13,345	14,648
Reconciliation of funds:-					
	E				
Total funds brought forward		684,540	-	684,540	669,892
Total funds carried forward		697,885	-	697,885	684,540

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

**WEST WALES ISLAMIC CULTURAL ASSOCIATION - Statement of Financial
Activities for the year ended 31 March 2025**

**WEST WALES ISLAMIC CULTURAL ASSOCIATION - Statement of Financial
Activities for the year ended 31 March 2025**

**WEST WALES ISLAMIC CULTURAL ASSOCIATION - Resources applied in the year ended
31 March 2025 towards fixed assets for Charity use:-**

	2025	2024
	£	£
Funds generated in the year as detailed in the SOFA	-	-
Resources applied on functional fixed assets	(10,380)	-
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(10,380)</u>	<u>-</u>

WEST WALES ISLAMIC CULTURAL ASSOCIATION - Statement of Financial Activities for the year ended 31 March 2025

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	684,540	-	684,540	669,892
Recognised gains and losses before transfers	13,345	-	13,345	14,648
	697,885	-	697,885	684,540
Closing revenue funds	697,885	-	697,885	684,540

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	697,885	-	697,885	684,540

**WEST WALES ISLAMIC CULTURAL ASSOCIATION - Statement of Financial
Activities for the year ended 31 March 2025**

**WEST WALES ISLAMIC CULTURAL ASSOCIATION
Income and Expenditure Account for the year ended 31 March 2025 as required by the
Companies Act 2006**

	2025	2024
	£	£
Income		
Income from operations	38,939	49,409
Investment income		
Gross income in the year before exceptional items	38,939	49,409
Gross income in the year including exceptional items	38,939	49,409
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	22,538	31,927
Depreciation and amortisation	1,003	1,254
Fundraising costs	2,053	1,580
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	25,594	34,761
Net income before tax in the financial year	13,345	14,648
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	13,345	14,648
Retained surplus for the financial year	13,345	14,648

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**WEST WALES ISLAMIC CULTURAL ASSOCIATION - Balance Sheet as at
31 March 2025**

	SORP		2025	2024
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	9	A2	633,651	624,274
Current assets		B		
Cash at bank and in hand		B4	68,847	70,242
Creditors: amounts falling due within one year	10	C1	<u>(4,613)</u>	<u>(9,977)</u>
Net current assets			64,234	60,265
The total net assets of the charity			<u>697,885</u>	<u>684,539</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

- -

Unrestricted Funds

Unrestricted Revenue Funds	13	D3	697,885	684,540
			697,885	684,540

Designated Funds

- -

Total charity funds			<u>697,885</u>	<u>684,540</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

B. M. Gana

Trustee

Approved by the board of trustees on 1 October 2025

A. Zorob

Trustee

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no financial instruments as at the year end.

5 Net surplus before tax in the financial year

2025

2024

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Notes to the Accounts for the year ended 31 March 2025

	£	£
The net surplus before tax in the financial year is stated after charging:-	13,343	14,647
Depreciation of owned fixed assets	<u>1,003</u>	<u>1,254</u>

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Staff costs and emoluments

<i>Salary costs</i>	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	-	20,040
Total salaries, wages and related costs	<u>-</u>	<u>20,040</u>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	619,257	42,376	-	661,633
Additions	10,380	-	-	10,380
At 31 March 2025	<u>629,637</u>	<u>42,376</u>	<u>-</u>	<u>672,013</u>
Depreciation				
At 1 April 2024	-	37,359	-	37,359
Charge for the year	-	1,003	-	1,003
At 31 March 2025	<u>-</u>	<u>38,362</u>	<u>-</u>	<u>38,362</u>
Net book value				

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Notes to the Accounts for the year ended 31 March 2025

At 31 March 2025	<u>629,637</u>	<u>4,014</u>	<u>-</u>	<u>633,651</u>
At 31 March 2024	<u>619,257</u>	<u>5,017</u>	<u>-</u>	<u>624,274</u>

Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and buildings - No depreciation is provided on freehold property

Plant & Machinery- 20% reducing balance

10 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals	3,840	3,832
PAYE, NIC VAT and other taxes	773	1,145
Other creditors	-	5,000
	<u>4,613</u>	<u>9,977</u>

11 Income and Expenditure account summary	2025	2024
	£	£
At 1 April 2024	684,540	669,892
Surplus after tax for the year	13,345	14,648
At 31 March 2025	<u>697,885</u>	<u>684,540</u>

12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	633,651	-	-	633,651
Current Assets	68,847	-	-	68,847
Current Liabilities	(4,613)	-	-	(4,613)
	<u>697,885</u>	<u>-</u>	<u>-</u>	<u>697,885</u>
At 1 April 2024	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	Funds
	£	£	£	£
Tangible Fixed Assets	624,274	-	-	624,274
Current Assets	70,242	-	-	70,242
Current Liabilities	(9,977)	-	-	(9,977)
	<u>684,539</u>	<u>-</u>	<u>-</u>	<u>684,539</u>

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Notes to the Accounts for the year ended 31 March 2025

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 14 £	See Note 0 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	684,540	13,345	-	697,885
Total unrestricted and designated funds	684,540	13,345	-	697,885
Total charity funds	684,540	13,345	-	697,885

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025 £	2025 £	2025 £	2025 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	38,939	(25,594)	-	13,345
	38,939	(25,594)	-	13,345

Gains and losses are detailed in notes 0,0, 0, 0 and 0

15 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

16 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

17 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations	33,271	-	33,271	49,409
Total donations and gifts from individuals	33,271	-	33,271	49,409
	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants and donations from non public bodies				
Gift aid	5,668	-	5,668	-
Total private sector revenue grants	5,668	-	5,668	-
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	38,939	-	38,939	49,409

18 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Current Year				
Gross wages and salaries - charitable activities	-	-	-	20,040
Total direct spending B2a	-	-	-	20,040

19 Support costs for charitable activities

Current year	Current year	Current year	Prior Year
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WEST WALES ISLAMIC CULTURAL ASSOCIATION

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

<i>Current Year</i>	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Premises Expenses				
Rates and water charges	1,339	-	1,339	354
Light heat and power	4,058	-	4,058	3,488
Administrative overheads				
Telephone, fax and internet	610	-	610	563
Software licences and expenses	343	-	343	200
Liability and contents insurance	1,476	-	1,476	1,328
Sundry expenses	2,120	-	2,120	-
Equipment, repairs, expenses and maintenance	5,072	-	5,072	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	1,472	-	1,472	1,404
Legal fees	5,843	-	5,843	3,120
Other legal and professional	-	-	-	1,250
Financial costs				
Bank charges	205	-	205	180
Depreciation & Amortisation in total for	1,003	-	1,003	1,254
Support costs before reallocation	23,541	-	23,541	13,141
Total support costs - Current Year	23,541	-	23,541	13,141

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

20 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	-	-	-	20,040
Total support costs	B2d	23,541	-	23,541	13,141
Total charitable expenditure	B2	23,541	-	23,541	33,181

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
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WEST WALES ISLAMIC CULTURAL ASSOCIATION

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

		2024	2024	2024
		£	£	£
Total direct spending	B2a	20,040	-	20,040
Total support costs	B2d	13,141	-	13,141
Total charitable expenditure	B2	33,181	-	33,181

21 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2025	2025	2025	2024
		£	£	£	£
	Costs of seeking donations, grants and legacies	2,053	-	2,053	1,580
	Total fundraising costs	2,053	-	2,053	1,580

All the expenditure in the prior year was unrestricted.

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

This analysis is classsified by activity and not by conventional nominal descriptions.

22 Analysis of income by activity

	SOFA ref	2025	2024
		-	-
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	38,939	49,409
Categories of income			
Income from exchange transactions		38,939	49,409

23 Analysis of non charitable expenditure by activity

Activity

Fundraising activities

	Fundraising activities 2025 £	Fundraising activities 2024 £
Direct fundraising costs	2,053	1,580
Indirect fundraising costs:-	-	-
Total non charitable expenditure		
	2025 £	2024 £
Total costs of Fundraising activities	2,053	1,580
Total non charitable expenditure	2,053	1,580

WEST WALES ISLAMIC CULTURAL ASSOCIATION

England & Wales - Charity number 1120304

Accounts

Registered charity number
1120304

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Report of the Trustees
and Accounts

31 March 2024

Khan Adamson Limited
Chartered Accountant
Chelworth Industrial Estate
Cricklade
Swindon
Wiltshire
SN6 6HE

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Charity Information

Trustees	Dr. Baba M. Gana Dr. Ali Zorob Mr Nicolas Webley (resigned 1 March 2024) Dr Ahmed Shokry Beshr (appointed 4 May 2024) Dr Ahmed Abouserwel (appointed 4 May 2024)
Correspondence address	1 Ael-y-Bryn Tanerdy Carmarthen SA31 2HB
Charity address	131 Priory Street Carmarthen Carmarthenshire SA31 1LR
Registered charity number	1120304
Independent examiner	Hussain . A. Khan B.Sc., ACA Khan Adamson Limited Chartered Accountant Chelworth Industrial Estate Cricklade Swindon Wiltshire SN6 6HE
Bankers	HSBC Bank plc 15 Lammas Street Carmarthen SA31 3AQ

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Report of the Trustees

The trustees present their annual report for the year ended 31 March 2024.

Structure, governance and management

The charity is registered with the Charity Commissioners under registration number 1120304.

The trustees during the year under review were:

Dr. Baba M. Gana
Dr. Ali Zorob
Mr Nicolas Webley (resigned 1 March 2024)
Dr Ahmed Shokry Beshr (appointed 4 May 2024)
Dr Ahmed Abouserwel (appointed 4 May 2024)

Objectives and activities

The principal objective of the Charity is the advancement of the Islamic religion in accordance with the teachings of the Holy Quran and Sunnah of the Prophet Muhammad (peace be upon him) in West Wales.

The main activities carried out in relation to the above objective have been:

- 1) Organisation of congregational prayers, including weekly Friday prayers and annual Eid Prayers, and supplementary school for children.
- 2) Arrangement of religious and social functions including Eid Gatherings.

Achievements and performance of the charity

The main achievements during the year were:

- 1) The Charity premises are being used for regular congregation, worship and social gatherings.
- 2) In the month of Ramadhan, conducting of daily congregational taraweeh prayers.
- 3) Functions were held including Eid parties, Iftaar dinners, as well as family trips for recreation.
- 4) Implementation of the previously adopted curriculum for the children's supplementary school.
- 5) Arabic and religious education classes for adults.

Financial review

The statement of financial activities shows net incoming resources of £14,647 (2023 - £18,512).

On behalf of the trustees

Dated: Sep-24

Trustee B. M. Gana

Trustee A. Zorob

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Independent examiner's report to the Trustees of West Wales Islamic Cultural Association

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

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 of the Charities Act 2011 (the "Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 the seeking of 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 examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act , have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hussain . A. Khan B.Sc., ACA

Chartered Accountant

Khan Adamson Limited

Chelworth Industrial Estate

Cricklade

Swindon

Wiltshire

SN6 6HE

Name of principal

Relevant professional body

Name of firm

Address

Date: Sept 2024

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted Total funds	Unrestricted Total funds
	2024	2023
	£	£
INCOMING RESOURCES		
Voluntary income	49,409	46,909
Property income	-	-
TOTAL INCOMING RESOURCES	<u>49,409</u>	<u>46,909</u>
RESOURCES EXPENDED		
Cost of generating funds		
Charitable	30,238	27,184
Governance costs	4,524	1,212
TOTAL RESOURCES EXPENDED	<u>34,762</u>	<u>28,396</u>
NET INCOMING/ (OUTGOING) RESOURCES	14,647	18,513
TOTAL FUNDS BROUGHT FORWARD	669,892	651,379
TOTAL FUNDS CARRIED FORWARD	<u>684,539</u>	<u>669,892</u>

The notes and schedule on pages 6 to 8 form an integral part of these accounts.

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	2	624,274	625,528
Current assets			
Cash at bank and in hand		70,242	60,951
Creditors: amounts falling due within one year	3	(9,977)	(16,587)
Net current assets		<u>60,265</u>	<u>44,364</u>
Net assets		<u>684,539</u>	<u>669,892</u>
Reserves			
Unrestricted funds	4	<u>684,539</u>	<u>669,892</u>
Charity funds		<u>684,539</u>	<u>669,892</u>

These accounts were approved by the Board of Trustees on Sep-24

B. M. Gana
Trustee

A. Zorob
Trustee

The notes and schedule on pages 6 to 8 form an integral part of these accounts.

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Notes to the Accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation and assessment of going concern

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The Charity considers that there are no material uncertainties about the its ability to continue as a going concern.

Incoming resources

Voluntary income including donations received are included in the accounts in the year of receipt unless entitlement is conditional in which case the income will be deferred to the period in which the condition is to be met.

Property income consists of rents received for the flat at the charity's premises and is included in the accounts in the year of receipt.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises of 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner fees and costs associated with the management of the charity.

Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and buildings	No depreciation is provided on freehold property
Fixtures and equipment	20% reducing balance

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds which have been set aside to fund particular future activities.

There were no restricted funds held during the year.

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Notes to the Accounts
for the year ended 31 March 2024

2 Tangible fixed assets

	Land and buildings £	Fixtures and equipment £	Total £
Cost			
At 1 April 2023	619,257	42,376	661,633
At 31 March 2024	<u>619,257</u>	<u>42,376</u>	<u>661,633</u>
Depreciation			
At 1 April 2023	-	36,105	36,105
Charge for the year	-	1,254	1,254
At 31 March 2024	<u>-</u>	<u>37,359</u>	<u>37,359</u>
Net book value			
At 31 March 2024	<u>619,257</u>	<u>5,017</u>	<u>624,274</u>
At 31 March 2023	<u>619,257</u>	<u>6,271</u>	<u>625,528</u>

3 Creditors: amounts falling due within one year

	2024 £	2023 £
Private loans	5,000	10,000
Other taxes and social security costs	1,145	1,449
Other creditors and accruals	3,832	5,138
	<u>9,977</u>	<u>16,587</u>

4 Unrestricted funds

	2024 £	2023 £
At 1 April 2023	669,892	651,379
Net incoming/ (outgoing) resources	14,647	18,513
At 31 March 2024	684,539	669,892
At 31 March 2024	<u>684,539</u>	<u>669,892</u>

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

	Total 2024 £	Total 2023 £
INCOMING RESOURCES		
Donations received	49,409	46,909
RESOURCES EXPENDED		
Core activities:		
Salaries and teachers costs	20,040	21,000
Water expense	354	260
Light and heat	3,488	1,735
Telephone and internet	563	496
Charitable donations	1,580	-
Bank charges	180	180
Insurance	1,328	1,667
Software costs	200	280
Repairs and cleaning	1	(2)
Funeral costs	1,250	-
Depreciation of fixed assets	1,254	1,568
	<hr/>	<hr/>
	30,238	27,184
Governance costs		
Accountancy fees	1,404	1,212
Solicitors fees	3,120	-
	<hr/>	<hr/>
	4,524	1,212
TOTAL RESOURCES EXPENDED		
	<hr/>	<hr/>
	34,762	28,396

WEST WALES ISLAMIC CULTURAL ASSOCIATION

England & Wales - Charity number 1120304

Accounts

Registered charity number
1120304

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Report of the Trustees and Accounts

31 March 2023

Khan Adamson Limited
Chartered Accountant
Chelworth Industrial Estate
Cricklade
Swindon
Wiltshire
SN6 6HE

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Charity Information

Trustees	Dr. Baba M. Gana Dr. Ali Zorob Mr Nicolas Webley
Correspondence address	1 Ael-y-Bryn Tanerdy Carmarthen SA31 2HB
Charity address	131 Priory Street Carmarthen Carmarthenshire SA31 1LR
Registered charity number	1120304
Independent examiner	Hussain . A. Khan B.Sc., ACA Khan Adamson Limited Chartered Accountant Chelworth Industrial Estate Cricklade Swindon Wiltshire SN6 6HE
Bankers	HSBC Bank plc 15 Lammas Street Carmarthen SA31 3AQ

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Report of the Trustees

The trustees present their annual report for the year ended 31 March 2023.

Structure, governance and management

The charity is registered with the Charity Commissioners under registration number 1120304.

The trustees during the year under review were:

Dr. Baba M. Gana
Dr. Ali Zorob
Mr Nicolas Webley

Objectives and activities

The principal objective of the Charity is the advancement of the Islamic religion in accordance with the teachings of the Holy Quran and Sunnah of the Prophet Muhammad (peace be upon him) in West Wales.

The main activities carried out in relation to the above objective have been:

- 1) Organisation of congregational prayers, including weekly Friday prayers and annual Eid Prayers, and supplementary school for children.
- 2) Arrangement of religious and social functions including Eid Gatherings.

Achievements and performance of the charity

The main achievements during the year were:

- 1) The Charity premises are being used for regular congregation, worship and social gatherings.
- 2) In the month of Ramadhan, conducting of daily congregational taraweeh prayers.
- 3) Functions were held including Eid parties, Iftaar dinners, as well as family trips for recreation.
- 4) Implementation of the previously adopted curriculum for the children's supplementary school.
- 5) Arabic and religious education classes for adults.

Financial review

The statement of financial activities shows net incoming resources of £18,512 (2022 - £172).

On behalf of the trustees

Dated:

Aug-23

Trustee B. M. Gana

Trustee A. Zorob

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Independent examiner's report to the Trustees of West Wales Islamic Cultural Association

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

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 of the Charities Act 2011 (the "Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 the seeking of 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 examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act, have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hussain . A. Khan B.Sc., ACA

Chartered Accountant

Khan Adamson Limited

Chelworth Industrial Estate

Cricklade

Swindon

Wiltshire

SN6 6HE

Name of principal

Relevant professional body

Name of firm

Address

Date: Aug 2023

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted Total funds	Unrestricted Total funds
	2023	2022
	£	£
INCOMING RESOURCES		
Voluntary income	46,909	31,499
Property income	-	-
TOTAL INCOMING RESOURCES	<u>46,909</u>	<u>31,499</u>
RESOURCES EXPENDED		
Cost of generating funds		
Charitable	27,184	30,135
Governance costs	1,212	1,192
TOTAL RESOURCES EXPENDED	<u>28,396</u>	<u>31,327</u>
NET INCOMING/ (OUTGOING) RESOURCES	18,513	172
TOTAL FUNDS BROUGHT FORWARD	651,379	651,207
TOTAL FUNDS CARRIED FORWARD	<u>669,892</u>	<u>651,379</u>

The notes and schedule on pages 6 to 8 form an integral part of these accounts.

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Balance Sheet
as at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	2	625,528	627,096
Current assets			
Cash at bank and in hand		60,951	45,866
Creditors: amounts falling due within one year	3	(16,587)	(21,583)
Net current assets		44,364	24,283
Net assets		669,892	651,379
Reserves			
Unrestricted funds	4	669,892	651,379
Charity funds		669,892	651,379

These accounts were approved by the Board of Trustees on

Aug-23

B. M. Gana
Trustee

A. Zorob
Trustee

The notes and schedule on pages 6 to 8 form an integral part of these accounts.

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Notes to the Accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of preparation and assessment of going concern

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The Charity considers that there are no material uncertainties about the its ability to continue as a going concern.

Incoming resources

Voluntry income including donations received are included in the accounts in the year of receipt unless entitlement is conditional in which case the income will be deferred to the period in which the condition is to be met.

Property income consists of rents received for the flat at the charity's premises and is included in the accounts in the year of receipt.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises of 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner fees and costs associated with the management of the charity.

Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and buildings	No depreciation is provided on freehold property
Fixtures and equipment	20% reducing balance

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds which have been set aside to fund particular future activities.

There were no restricted funds held during the year.

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Notes to the Accounts
for the year ended 31 March 2023

2 Tangible fixed assets

	Land and buildings £	Fixtures and equipment £	Total £
Cost			
At 1 April 2022	619,257	42,376	661,633
At 31 March 2023	<u>619,257</u>	<u>42,376</u>	<u>661,633</u>
Depreciation			
At 1 April 2022	-	34,537	34,537
Charge for the year	-	1,568	1,568
At 31 March 2023	<u>-</u>	<u>36,105</u>	<u>36,105</u>
Net book value			
At 31 March 2023	<u>619,257</u>	<u>6,271</u>	<u>625,528</u>
At 31 March 2022	<u>619,257</u>	<u>7,839</u>	<u>627,096</u>

3 Creditors: amounts falling due within one year

	2023 £	2022 £
Private loans	10,000	15,000
Other taxes and social security costs	1,449	1,476
Other creditors and accruals	5,138	5,107
	<u>16,587</u>	<u>21,583</u>

4 Unrestricted funds

	2023 £	2022 £
At 1 April 2022	651,379	651,207
Net incoming/ (outgoing) resources	18,513	172
At 31 March 2023	669,892	651,379
At 31 March 2022	<u>669,892</u>	<u>651,379</u>

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

	Total 2023 £	Total 2022 £
INCOMING RESOURCES		
Donations received	46,909	31,499
RESOURCES EXPENDED		
Core activities:		
Salaries and teachers costs	21,000	20,417
Staff pensions	-	111
Water expense	260	74
Light and heat	1,735	3,297
Telephone and internet	496	583
Bank charges	180	55
Insurance	1,667	2,658
Software costs	280	396
Repairs and cleaning	(2)	524
Depreciation of fixed assets	1,568	1,960
Sundry expenses	-	60
	<u>27,184</u>	<u>30,135</u>
Governance costs		
Accountancy fees	1,212	1,192
	<u>1,212</u>	<u>1,192</u>
TOTAL RESOURCES EXPENDED	<u>28,396</u>	<u>31,327</u>

WEST WALES ISLAMIC CULTURAL ASSOCIATION

England & Wales - Charity number 1120304

Accounts

Registered charity number
1120304

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Report of the Trustees and Accounts

31 March 2022

Khan Adamson Limited
Chartered Accountant
Chelworth Industrial Estate
Cricklade
Swindon
Wiltshire
SN6 6HE

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Charity Information

Trustees	Dr. Baba M. Gana Dr. Ali Zorob Mr Nicolas Webley
Correspondence address	1 Ael-y-Bryn Tanerdy Carmarthen SA31 2HB
Charity address	131 Priory Street Carmarthen Carmarthenshire SA31 1LR
Registered charity number	1120304
Independent examiner	Hussain . A. Khan B.Sc., ACA Khan Adamson Limited Chartered Accountant Chelworth Industrial Estate Cricklade Swindon Wiltshire SN6 6HE
Bankers	HSBC Bank plc 15 Lammas Street Carmarthen SA31 3AQ

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Report of the Trustees

The trustees present their annual report for the year ended 31 March 2022.

Structure, governance and management

The charity is registered with the Charity Commissioners under registration number 1120304.

The trustees during the year under review were:

Dr. Baba M. Gana
Dr. Ali Zorob
Mr Nicolas Webley

Objectives and activities

The principal objective of the Charity is the advancement of the Islamic religion in accordance with the teachings of the Holy Quran and Sunnah of the Prophet Muhammad (peace be upon him) in West Wales.

The main activities carried out in relation to the above objective have been:

- 1) Organisation of congregational prayers, including weekly Friday prayers and annual Eid Prayers, and supplementary school for children.
- 2) Arrangement of religious and social functions including Eid Gatherings.

Achievements and performance of the charity

The main achievements during the year were:

- 1) The Charity premises are being used for regular congregation, worship and social gatherings.
- 2) In the month of Ramadhan, conducting of daily congregational taraweeh prayers.
- 3) Functions were held including Eid parties, Iftaar dinners, as well as family trips for recreation.
- 4) Implementation of the previously adopted curriculum for the children's supplementary school.
- 5) Arabic and religious education classes for adults.

Financial review

The statement of financial activities shows net incoming resources of £172 (2021 - £29,886).

On behalf of the trustees

Dated:

Oct-22

Trustee B. M. Gana

Trustee A. Zorob

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Independent examiner's report to the Trustees of West Wales Islamic Cultural Association

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

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 of the Charities Act 2011 (the "Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 the seeking of 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 examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act, have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hussain . A. Khan B.Sc., ACA

Chartered Accountant

Khan Adamson Limited

Chelworth Industrial Estate

Cricklade

Swindon

Wiltshire

SN6 6HE

Name of principal

Relevant professional body

Name of firm

Address

Date: Oct 2022

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted Total funds	Unrestricted Total funds
	2022	2021
	£	£
INCOMING RESOURCES		
Voluntary income	31,499	45,766
Property income	-	-
TOTAL INCOMING RESOURCES	<u>31,499</u>	<u>45,766</u>
RESOURCES EXPENDED		
Cost of generating funds		
Charitable	30,135	13,144
Governance costs	1,192	2,736
TOTAL RESOURCES EXPENDED	<u>31,327</u>	<u>15,880</u>
NET INCOMING/ (OUTGOING) RESOURCES	172	29,886
TOTAL FUNDS BROUGHT FORWARD	651,207	621,321
TOTAL FUNDS CARRIED FORWARD	<u>651,379</u>	<u>651,207</u>

The notes and schedule on pages 6 to 8 form an integral part of these accounts.

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	2	627,096	629,056
Current assets			
Cash at bank and in hand		45,866	45,544
Creditors: amounts falling due within one year	3	(21,583)	(23,393)
Net current assets		<u>24,283</u>	<u>22,151</u>
Net assets		<u>651,379</u>	<u>651,207</u>
Reserves			
Unrestricted funds	4	<u>651,379</u>	<u>651,207</u>
Charity funds		<u>651,379</u>	<u>651,207</u>

These accounts were approved by the Board of Trustees on

Oct-22

B. M. Gana
Trustee

A. Zorob
Trustee

The notes and schedule on pages 6 to 8 form an integral part of these accounts.

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Notes to the Accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation and assessment of going concern

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The Charity considers that there are no material uncertainties about the its ability to continue as a going concern.

Incoming resources

Voluntry income including donations received are included in the accounts in the year of receipt unless entitlement is conditional in which case the income will be deferred to the period in which the condition is to be met.

Property income consists of rents received for the flat at the charity's premises and is included in the accounts in the year of receipt.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises of 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner fees and costs associated with the management of the charity.

Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and buildings	No depreciation is provided on freehold property
Fixtures and equipment	20% reducing balance

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds which have been set aside to fund particular future activities.

There were no restricted funds held during the year.

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Notes to the Accounts
for the year ended 31 March 2022

2 Tangible fixed assets

	Land and buildings £	Fixtures and equipment £	Total £
Cost			
At 1 April 2021	619,257	42,376	661,633
At 31 March 2022	<u>619,257</u>	<u>42,376</u>	<u>661,633</u>
Depreciation			
At 1 April 2021	-	32,577	32,577
Charge for the year	-	1,960	1,960
At 31 March 2022	<u>-</u>	<u>34,537</u>	<u>34,537</u>
Net book value			
At 31 March 2022	<u>619,257</u>	<u>7,839</u>	<u>627,096</u>
At 31 March 2021	<u>619,257</u>	<u>9,799</u>	<u>629,056</u>

3 Creditors: amounts falling due within one year

	2022 £	2021 £
Private loans	15,000	20,000
Other taxes and social security costs	1,476	(185)
Other creditors and accruals	5,107	3,578
	<u>21,583</u>	<u>23,393</u>

4 Unrestricted funds

	2022 £	2021 £
At 1 April 2021	651,207	621,321
Net incoming/ (outgoing) resources	172	29,886
At 31 March 2022	651,379	651,207
At 31 March 2022	<u>651,379</u>	<u>651,207</u>

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

	Total 2022 £	Total 2021 £
INCOMING RESOURCES		
Donations received	31,499	45,766
RESOURCES EXPENDED		
Core activities:		
Salaries and teachers costs	20,417	4,110
Wages- Furlough grant	-	(2,489)
Wages - Self employed teachers	-	1,240
Staff pensions	111	-
Water expense	74	41
Light and heat	3,297	1,835
Telephone and internet	583	930
Bank charges	55	-
Insurance	2,658	2,564
Software costs	396	240
Repairs and cleaning	524	455
Funeral costs	-	1,660
Depreciation of fixed assets	1,960	2,450
Sundry expenses	60	108
	<hr/>	<hr/>
	30,135	13,144
Governance costs		
Accountancy fees	1,192	1,296
Other legal and professional	-	1,440
	<hr/>	<hr/>
	1,192	2,736
	<hr/>	<hr/>
TOTAL RESOURCES EXPENDED	31,327	15,880

WEST WALES ISLAMIC CULTURAL ASSOCIATION

England & Wales - Charity number 1120304

Accounts

Registered charity number
1120304

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Report of the Trustees and Accounts

31 March 2021

Khan Adamson Limited
Chartered Accountant
Chelworth Industrial Estate
Cricklade
Swindon
Wiltshire
SN6 6HE

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Charity Information

Trustees	Dr. Baba M. Gana Dr. Ali Zorob Mr Nicolas Webley
Correspondence address	1 Ael-y-Bryn Tanerdy Carmarthen SA31 2HB
Charity address	131 Priory Street Carmarthen Carmarthenshire SA31 1LR
Registered charity number	1120304
Independent examiner	Hussain . A. Khan B.Sc., ACA Khan Adamson Limited Chartered Accountant Chelworth Industrial Estate Cricklade Swindon Wiltshire SN6 6HE
Bankers	HSBC Bank plc 15 Lammas Street Carmarthen SA31 3AQ

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Report of the Trustees

The trustees present their annual report for the year ended 31 March 2021.

Structure, governance and management

The charity is registered with the Charity Commissioners under registration number 1120304.

The trustees during the year under review were:

Dr. Baba M. Gana
Dr. Ali Zorob
Mr Nicolas Webley

Objectives and activities

The principal objective of the Charity is the advancement of the Islamic religion in accordance with the teachings of the Holy Quran and Sunnah of the Prophet Muhammad (peace be upon him) in West Wales.

The main activities carried out in relation to the above objective have been:

- 1) Organisation of congregational prayers, including weekly Friday prayers and annual Eid Prayers, and supplementary school for children.
- 2) Arrangement of religious and social functions including Eid Gatherings.

Achievements and performance of the charity

The main achievements during the year were:

- 1) The Charity premises are being used for regular congregation, worship and social gatherings.
- 2) In the month of Ramadhan, conducting of daily congregational taraweeh prayers.
- 3) Functions were held including Eid parties, Iftaar dinners, as well as family trips for recreation.
- 4) Implementation of the previously adopted curriculum for the children's supplementary school.
- 5) Arabic and religious education classes for adults.

Financial review

The statement of financial activities shows net incoming resources of £29,886 (2020 - net outgoing resources of £1,315)

On behalf of the trustees

Dated: Sep-21

Trustee B. M. Gana

Trustee A. Zorob

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Independent examiner's report to the Trustees of West Wales Islamic Cultural Association

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

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 of the Charities Act 2011 (the "Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 the seeking of 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 examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act, have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Hussain . A. Khan B.Sc., ACA

Chartered Accountant

Khan Adamson Limited

Chelworth Industrial Estate

Cricklade

Swindon

Wiltshire

SN6 6HE

Name of principal

Relevant professional body

Name of firm

Address

Date: Sept 2021

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Statement of Financial Activities
for the year ended 31 March 2021

	Unrestricted Total funds	Unrestricted Total funds
	2021	2020
	£	£
INCOMING RESOURCES		
Voluntary income	45,766	22,342
Property income	-	-
TOTAL INCOMING RESOURCES	<u>45,766</u>	<u>22,342</u>
RESOURCES EXPENDED		
Cost of generating funds		
Charitable	13,144	19,872
Governance costs	2,736	3,785
TOTAL RESOURCES EXPENDED	<u>15,880</u>	<u>23,657</u>
NET INCOMING/ (OUTGOING) RESOURCES	29,886	(1,315)
TOTAL FUNDS BROUGHT FORWARD	621,321	622,636
TOTAL FUNDS CARRIED FORWARD	<u>651,207</u>	<u>621,321</u>

The notes and schedule on pages 6 to 8 form an integral part of these accounts.

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	2	629,056	631,506
Current assets			
Cash at bank and in hand		45,544	19,142
Creditors: amounts falling due within one year	3	(23,393)	(29,327)
Net current assets/(liabilities)		22,151	(10,185)
Net assets		651,207	621,321
Reserves			
Unrestricted funds	4	651,207	621,321
Charity funds		651,207	621,321

These accounts were approved by the Board of Trustees on

Sep-21

B. M. Gana
Trustee

A. Zorob
Trustee

The notes and schedule on pages 6 to 8 form an integral part of these accounts.

WEST WALES ISLAMIC CULTURAL ASSOCIATION

Notes to the Accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation and assessment of going concern

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

The Charity considers that there are no material uncertainties about the its ability to continue as a going concern.

Incoming resources

Voluntry income including donations received are included in the accounts in the year of receipt unless entitlement is conditional in which case the income will be deferred to the period in which the condition is to be met.

Property income consists of rents received for the flat at the charity's premises and is included in the accounts in the year of receipt.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises of 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examiner fees and costs associated with the management of the charity.

Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Land and buildings	No depreciation is provided on freehold property
Fixtures and equipment	20% reducing balance

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds which have been set aside to fund particular future activities.

There were no restricted funds held during the year.

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Notes to the Accounts
for the year ended 31 March 2021

2 Tangible fixed assets

	Land and buildings £	Fixtures and equipment £	Total £
Cost			
At 1 April 2020	619,257	42,376	661,633
At 31 March 2021	<u>619,257</u>	<u>42,376</u>	<u>661,633</u>
Depreciation			
At 1 April 2020	-	30,127	30,127
Charge for the year	-	2,450	2,450
At 31 March 2021	<u>-</u>	<u>32,577</u>	<u>32,577</u>
Net book value			
At 31 March 2021	<u>619,257</u>	<u>9,799</u>	<u>629,056</u>
At 31 March 2020	<u>619,257</u>	<u>12,249</u>	<u>631,506</u>

3 Creditors: amounts falling due within one year

	2021 £	2020 £
Private loans	20,000	25,000
Other taxes and social security costs	(185)	(235)
Other creditors and accruals	3,578	4,562
	<u>23,393</u>	<u>29,327</u>

4 Unrestricted funds

	2021 £	2020 £
At 1 April 2020	621,321	622,636
Net incoming/ (outgoing) resources	29,886	(1,315)
At 31 March 2021	651,207	621,321
At 31 March 2021	<u>651,207</u>	<u>621,321</u>

WEST WALES ISLAMIC CULTURAL ASSOCIATION
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

	Total 2021 £	Total 2020 £
INCOMING RESOURCES		
Donations received	45,766	22,342
RESOURCES EXPENDED		
Core activities:		
Salaries and teachers costs	4,110	7,266
Wages- Furlough grant	(2,489)	-
Wages - Self employed teachers	1,240	-
Water expense	41	1,320
Light and heat	1,835	3,363
Telephone and internet	930	1,279
Insurance	2,564	-
Software costs	240	240
Repairs and cleaning	455	151
Funeral costs	1,660	3,065
Depreciation of fixed assets	2,450	3,062
Sundry expenses	108	126
	<hr/>	<hr/>
	13,144	19,872
Governance costs		
Accountancy fees	1,296	920
Other legal and professional	1,440	2,865
	<hr/>	<hr/>
	2,736	3,785
TOTAL RESOURCES EXPENDED		
	<hr/>	<hr/>
	15,880	23,657