

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		<u>651,207</u>	<u>621,321</u>
Reserves			
Unrestricted funds	4	<u>651,207</u>	<u>621,321</u>
Charity funds		<u>651,207</u>	<u>621,321</u>

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
	<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/> 13,144	<hr/> 19,872
Governance costs		
Accountancy fees	1,296	920
Other legal and professional	1,440	2,865
	<hr/> 2,736	<hr/> 3,785
TOTAL RESOURCES EXPENDED	<hr/> 15,880	<hr/> 23,657