

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**

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

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

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

|                       | <b>Land and<br/>buildings<br/>£</b> | <b>Fixtures<br/>and<br/>equipment<br/>£</b> | <b>Total<br/>£</b> |
|-----------------------|-------------------------------------|---|--------------------|
| <b>Cost</b>           |                                     |   |                    |
| 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>     |
| <b>Depreciation</b>   |                                     |   |                    |
| 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>      |
| <b>Net book value</b> |                                     |   |                    |
| 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**

|                                       | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|---------------------------------------|-------------------|-------------------|
| 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**

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

|                                 | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|---------------------------------|-----------------------------|-----------------------------|
| <b>INCOMING RESOURCES</b>       |                             |                             |
| Donations received              | 31,499                      | 45,766                      |
| <b>RESOURCES EXPENDED</b>       |                             |                             |
| <b>Core activities:</b>         |                             |                             |
| 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/> 30,135                | <hr/> 13,144                |
| <b>Governance costs</b>         |                             |                             |
| Accountancy fees                | 1,192                       | 1,296                       |
| Other legal and professional    | -                           | 1,440                       |
|                                 | <hr/> 1,192                 | <hr/> 2,736                 |
| <b>TOTAL RESOURCES EXPENDED</b> | <hr/> 31,327                | <hr/> 15,880                |