

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](mailto: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 £
<b>Net income</b>	13,345	14,648
Unrestricted Revenue Funds available for the general purposes of the charity	697,885	684,540
<b>Total Funds</b>	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 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	38,939	-	<b>38,939</b>	49,409
<b>Expenditure on:</b>					
Raising funds	B1	2,053	-	<b>2,053</b>	1,580
Charitable activities	B2	23,541	-	<b>23,541</b>	33,181
<b>Total expenditure</b>	<b>B</b>	<b>25,594</b>	<b>-</b>	<b>25,594</b>	<b>34,761</b>
<b>Net income for the year</b>		<b>13,345</b>	<b>-</b>	<b>13,345</b>	<b>14,648</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>13,345</b>	<b>-</b>	<b>13,345</b>	<b>14,648</b>
<b>Net movement in funds</b>		<b>13,345</b>	<b>-</b>	<b>13,345</b>	<b>14,648</b>
<b>Reconciliation of funds:- E</b>					
<b>Total funds brought forward</b>		684,540	-	<b>684,540</b>	669,892
<b>Total funds carried forward</b>		<b>697,885</b>	<b>-</b>	<b>697,885</b>	<b>684,540</b>

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	-	-
<b>Net resources available to fund charitable activities</b>	<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	<b>669,892</b>
Recognised gains and losses before transfers	13,345	-	13,345	14,648
	<b>697,885</b>	-	<b>697,885</b>	<b>684,540</b>
<b>Closing revenue funds</b>	<b>697,885</b>	-	<b>697,885</b>	<b>684,540</b>

**Summary of funds**

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	697,885	-	<b>697,885</b>	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 £
<b>Income</b>		
Income from operations	38,939	49,409
Investment income		
<b>Gross income in the year before exceptional items</b>	<b>38,939</b>	<b>49,409</b>
<b>Gross income in the year including exceptional items</b>	<b>38,939</b>	<b>49,409</b>
<b>Expenditure</b>		
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	-	-
<b>Total expenditure in the year</b>	<b>25,594</b>	<b>34,761</b>
<b>Net income before tax in the financial year</b>	<b>13,345</b>	<b>14,648</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>13,345</b>	<b>14,648</b>
<b>Retained surplus for the financial year</b>	<b>13,345</b>	<b>14,648</b>
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**

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

- -

<b>Total charity funds</b>			<u><b>697,885</b></u>	<u><b>684,540</b></u>
----------------------------	--	--	-----------------------	-----------------------

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
<b>Total salaries, wages and related costs</b>	<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
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	619,257	42,376	-	661,633
Additions	10,380	-	-	10,380
<b>At 31 March 2025</b>	<u>629,637</u>	<u>42,376</u>	<u>-</u>	<u>672,013</u>
<b>Depreciation</b>				
At 1 April 2024	-	37,359	-	37,359
Charge for the year	-	1,003	-	1,003
<b>At 31 March 2025</b>	<u>-</u>	<u>38,362</u>	<u>-</u>	<u>38,362</u>
<b>Net book value</b>				



## 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 funds £	Designated funds £	Restricted funds £	Total 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 funds £	Designated funds £	Restricted funds £	Total 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 £	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	684,540	13,345	-	<b>697,885</b>
<b>Total unrestricted and designated funds</b>	<b>684,540</b>	<b>13,345</b>	<b>-</b>	<b>697,885</b>
<b>Total charity funds</b>	<b>684,540</b>	<b>13,345</b>	<b>-</b>	<b>697,885</b>

### 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 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	38,939	(25,594)	-	<b>13,345</b>
	<b>38,939</b>	<b>(25,594)</b>	<b>-</b>	<b>13,345</b>

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

### 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 £
<b>Current Year</b>				
Gross wages and salaries - charitable activities	-	-	-	20,040
<b>Total direct spending</b> B2a	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,040</b>

### 19 Support costs for charitable activities

Current year	Current year	Current year	Prior Year
--------------	--------------	--------------	------------

## 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
	£	£	£	£
<b>Premises Expenses</b>				
Rates and water charges	1,339	-	1,339	354
Light heat and power	4,058	-	4,058	3,488
<b>Administrative overheads</b>				
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	-
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
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
<b>Financial costs</b>				
Bank charges	205	-	205	180
Depreciation & Amortisation in total for	1,003	-	1,003	1,254
<b>Support costs before reallocation</b>	<b>23,541</b>	<b>-</b>	<b>23,541</b>	<b>13,141</b>
<b>Total support costs - Current Year</b>	<b>23,541</b>	<b>-</b>	<b>23,541</b>	<b>13,141</b>
				-
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	<b>B2a</b>	-	-	-	20,040
Total support costs	<b>B2d</b>	23,541	-	23,541	13,141
<b>Total charitable expenditure</b>	<b>B2</b>	<b>23,541</b>	<b>-</b>	<b>23,541</b>	<b>33,181</b>

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
-------------------	--	-------------------------------	-----------------------------	------------------------

## 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	<b>B2a</b>	20,040	-	<b>20,040</b>
Total support costs	<b>B2d</b>	13,141	-	<b>13,141</b>
<b>Total charitable expenditure</b>	<b>B2</b>	<b>33,181</b>	<b>-</b>	<b>33,181</b>

### 21 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
<i>Current Year</i>					
Costs of seeking donations, grants and legacies		2,053	-	<b>2,053</b>	<b>1,580</b>
<b>Total fundraising costs</b>	<b>B1</b>	<b>2,053</b>	<b>-</b>	<b>2,053</b>	<b>1,580</b>

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 classssified by activity and not by conventional nominal descriptions.*

### 22 Analysis of income by activity

	SOFA ref	2025	2024
		-	-
<b>Activity</b>			
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	38,939	49,409
<b>Categories of income</b>			
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:-	-	-
<b>Total non charitable expenditure</b>	<b>2025 £</b>	<b>2024 £</b>
Total costs of Fundraising activities	2,053	1,580
<b>Total non charitable expenditure</b>	<b>2,053</b>	<b>1,580</b>