

**Registered Charity Number: 1129781**

Financial  
Statements  
for the  
year ended

December 31

2024

## Islamic Cultural Society Luton Mosque

### Report of the Trustees for the year ended 31 December 2024

The trustees present their annual report and unaudited financial statements for the year ended 31 December 2024 and confirm they comply with Charities Act 1993, as amended by Charities Act 2006, the trust deed and the Charities SORP 2005.

#### Reference and Administrative Information

<b>Charity Name</b>	Islamic Cultural Society Luton Mosque
<b>Charity Registration Number</b>	1129781
<b>Principal Office</b>	2 Westbourne Road Luton LU4 8JD
<b>Custodians</b>	Mohammed Ayub Mohammed Saghir Majid Mumtaz Ali Tahir Mahmood Malik
<b>Principal Administrators</b>	Mohammed Shafait (President) Ifraz Iqbal (Secretary) Mohammed Saleem (Treasurer)

#### Trustees

Mohammed Shafait	Asrar Sadiq
Punno Khan	Shaker Ali
Mohammed Saleem	Safeer Khan
Amjid Hussain	Tariq Aziz
Yasar Hussain	Arshad Yasin
Nisar Ahmed	Arif Khan
Mohammed Rizwan	Usman Azim (Resigned 02.06.24)
Javed Akhter	Mohammed Arif
Mohammed Qurban	Mohammed Nisar
Sajid Sarfraz	Mahmud Ahmad
Abdul Ghafoor (Appointed 07.07.24)	Ifraz Iqbal

<b>Accountants</b>	RCi Chartered Accountants and Business Advisors 59 Union Street, Dunstable LU6 1EX
--------------------	--

<b>Bankers</b>	Barclays Bank plc 28 George Street, Luton LU1 2AE
----------------	---

## **Islamic Cultural Society Luton Mosque**

### **Structure, governance and management**

#### **Governing document**

Islamic Cultural Society Luton Mosque is constituted as a charitable trust registered with Charity Commission on 21 May 2009 under charity registration number 1129781. Its constitution was established by an order of the High Court of Justice on 31 July 1997; as amended on 12 December 1999, 19 October 2008 and 26 April 2009.

#### **Organisational structure**

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or any other financial benefits.

The trustees meet together as a body monthly and are responsible for all decisions taken in relation to running the Mosque and the community facilities and activities provided by the charity. To assist in the smooth running of the charity the trustees have set up sub-committees that help them oversee certain aspects of the organization's work.

#### **Appointment of trustees**

In accordance with the constitution the general members elect 21 trustees for periods of four years.

#### **Objectives**

The objectives of the charity are set out in the charity's trust deed and are summarized as follows:

- To maintain and administer the Mosque as a place for religious worship in accordance with the beliefs and practices of Ahle Sunnat-Wal-Jamaat Brehlvi thought;
- To advance the religion of Islam in accordance with the beliefs and practices of Ahle Sunnat-Wal-Jamaat Brehlvi thought;
- To arrange for the conduct of religious worship and religious ceremonies relating to births, marriages and death;
- To advance Islamic education among the whole Muslim community of Luton both children and adults;
- To promote by such means as are charitable, racial and religious harmony and to foster good relations between Muslims of Luton and other racial ethnic and religious communities and organizations.

#### **Activities and achievements**

##### **How our activities deliver public benefit:**

A wide range of activities are carried out in pursuance of its charitable aims. The trustees consider that these activities, summarized below, provide benefit both to those who worship at our Mosque and the wider community of Luton.

## **Islamic Cultural Society Luton Mosque**

### **Religious activities**

The Mosque provides facilities for prayers, worship and other activities associated with the Muslim faith. During the year under review, we offer a range of religious services and activities.

**Prayers:** The Mosque is open for prayers five times a day and is well attended throughout the week.

**Festivals:** The organisation celebrates all the major events of the Islamic faith, including Ramadan, Eid-ul Adha and Eid-ul Fitr and the birth of Prophet Muhammed (Peace be upon him).

Other key activities of the centre include Funeral services, Civil marriage and Nikah, Quran classes, various Islamic events and Islamic awareness.

### **Community activity**

- Health seminars and consultations
- Community Health classes and activities

### **Principal funding sources**

The principal sources of funds for the centre are collections and donations from the membership and the general public.

### **Plans for the future period**

The charity is currently in the process of constructing a new multi-purpose community center, designed to extend and enhance the facilities available to its members and the wider community. Following the planning permission obtained in the previous year, building work has now commenced on-site.

The new center will provide improved space for worship, education, community health initiatives, and social activities, supporting the charitable aims of promoting religious and community welfare. The trustees are monitoring progress closely to ensure that the project is delivered within budget and in line with health and safety and regulatory requirements.

Looking ahead, the trustees will continue to oversee the construction phase and will begin planning for the operational use of the new facilities once completed. This will include developing programs and services that maximize the benefit of the center to the local community.

### **Statement of Trustees' responsibilities**

Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

The applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources of charity for that period. In preparing the financial statements, the trustees are required to:

## Islamic Cultural Society Luton Mosque

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are responsible and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that financial statements comply with the Charities Act 1993, The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees for the purpose of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'M. Shafait', with a stylized flourish at the end.

**Mohammed Shafait**  
**President of Trustees**

**Date: October 28<sup>th</sup>, 2025**

Islamic Cultural Society Luton Mosque

**Statement of Financial Activities**  
For the period 1 January 2024 to 31 December 2024

Particulars	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total (£)
<b>Incoming resources</b>				
Incoming resources from generated funds:	3			
Voluntary income:				
Friday prayers		581,278	-	581,278
Others		395,692		395,692
<b>Sub total</b>		976,970	-	976,970
Investment income		30,600	-	30,600
Activities for generating funds		-	-	-
Income resources from charitable activities		-	-	-
Total incoming resources		1,007,570	-	1,007,570
<b>Resources expended</b>				
Cost of generating funds:		-	-	-
Charitable activities	4	645,202		645,202
Governance costs:		-	-	-
Total resources expended		645,202	-	645,202
Net movement in funds		362,368	-	362,368
<b>Reconciliation of funds:</b>				
Total funds brought forward		7,777,738	-	7,777,738
Total funds carried forward		8,140,106	-	8,140,106

Islamic Cultural Society Luton Mosque

Balance Sheet as at 31 December 2024

Particulars	Note	Amount (£)	Amount (£)
<b>Fixed assets</b>			
Tangible assets	6		7,786,921
<b>Current assets:</b>			
Debtor less than a year		6,356	
Cash at bank and in hand		848,265	
<b>Total Current assets</b>		<b>854,621</b>	
<b>Current liabilities</b>			
Creditors falling due within one year	7	(326,164)	
<b>Net current assets</b>			528,457
<b>Non Current Liabilities</b>			
Creditors falling due after one year	8		(111,243)
<b>Net assets</b>			8,204,136
<b>The funds of the charity:</b>			
Unrestricted funds	10		8,204,136
General funds			
Total unrestricted funds			8,204,136
Restricted income funds			
<b>Total charity funds:</b>			<b>8,204,136</b>

The notes at pages 8 to 12 form part of these accounts.

## Islamic Cultural Society Luton Mosque

### Notes to financial statements

#### 1. Accounting policies

##### (a) Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in 2005 and applicable UK Accounting Standards and the Charities Act 1993.

##### (b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal at any time and under the terms for public collection of Zakat in accordance with the teachings of Islam.

##### (c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations at Friday prayers and grants and is included in full in the statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performances or services deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided are in the nature of professional services where a fee would otherwise be charged, in which the donated service is valued at their chargeable rate.

Investment income is included when receivable.

Incoming resources from charitable trading activity is accounted for when earned.

##### (d) Resources expended

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

##### (e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

##### (f) Allocation of overhead and support costs

Supports costs include administrative cost for charitable activities.



## Islamic Cultural Society Luton Mosque

(g) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

(h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. The freehold property is valued at historic cost and it is not depreciated.

Asset category	Annual rate
Freehold land and buildings	nil
Fixtures and fittings	15%
Motor Vehicle	20%

2. Related party transactions and trustees' remuneration

Trustees received no emoluments (2024 £nil)

3. Incoming resources from voluntary income

Particulars	Unrestricted funds (£)	Restricted funds (£)	Total (£)
<b>Friday collection</b>	581,278	-	581,278
<b>Other collection:</b>			
Other collection	151,914	-	151,914
Madrasa Fees	106,686	-	106,686
Khidmat Rent	15,600	-	15,600
Fountain Bookshop rent	15,000	-	15,000
Gift Aid Claim	69,315	-	69,315
Other income	62,777	-	62,777
Employment Allowance	5,000	-	5,000
<b>Total</b>	<b>1,007,570</b>	<b>-</b>	<b>1,007,570</b>

## Islamic Cultural Society Luton Mosque

### 4. Charitable activities support costs

Particulars	Charitable activities (£)
Wages & Salaries	378,371
Employer's PAYE & NI Contributions	21,341
Pension Contributions	308
Staff Training	5,558
Temporary Staff & Recruitment	1,767
Accountancy Fees	3,800
Legal and Professional Fees (Allowable)	7,757
Rates & Water	8,799
Light, Heat & Power	36,715
Motor & Travel Expense	7,325
Bank Charges	5,370
Depreciation Charge: Motor Vehicles	11,597
Depreciation Charge: Fixtures & Fittings	57,408
Advertising	1,648
Event Catering Expenses	30,703
General Insurance	11,733
Computer Expenses	1,014
Repairs & Maintenance	39,029
Stationery & Postage	1,118
Telephone, Fax & Internet	1,858
Books Purchased	3,841
Cleaning	2,754
Qari Service	2,100
Microphone	650
Fundraising expense	2637.5
	<b>645,202</b>

### 5. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

## Islamic Cultural Society Luton Mosque

### 6. Fixed Assets: tangible assets

Particulars	Freehold property (£)	Motor Vehicle (£)	Fixtures and fittings (£)	Total (£)
<b>Cost/value</b>				
At 1 January 2024	6,775,018	99,707	564,962	7,222,749
Additions	622,705		10,472	633,177
Disposals			-	-
At 31 December 2024	7,397,723	99,707	575,434	8,072,865
<b>Depreciation</b>				
At 1 January 2024	-	27,779.52	189,159	216,939
Charge for year	-	11,597	57,408	69,005
on Disposals				-
At 31 December 2024	-	39,376	246,567	285,944
<b>Net Book Value</b>				
At 31 December 2024	7,397,723	60,331	328,867	7,786,921

### 7. Analysis of creditors falling due within one year

Particulars	Amount (£)
Paye	5,897
Accrued Expense	8,858
Qarz-e-Hasana	311,000
Pension provisions	408
<b>Total</b>	<b>326,164</b>

### 8. Analysis of creditors falling due after one year

Particulars	Amount (£)
Death Committee Deposits	53,905
Funeral Services Deposits	57,337
<b>Total</b>	<b>111,243</b>

### 9. Analysis of net assets between funds

Particulars	Unrestricted funds (£)	Restricted funds (£)	Total (£)
Fixed assets	7,786,921	-	7,786,921
Current assets	854,621	-	854,621
Current liabilities	(326,164)	-	(326,164)
Non Current liabilities	(111,243)	-	(111,243)
<b>Total</b>	<b>8,204,136</b>	<b>-</b>	<b>8,204,136</b>

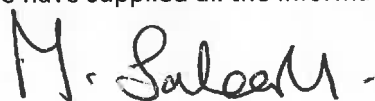
Islamic Cultural Society Luton Mosque

10. Analysis of charitable funds:

Analysis of Fund movements	Balance b/fwd (£)	Incoming resources (£)	Resources expended (£)	Fund c/fwd (£)
Unrestricted funds:				
Unrestricted general funds	7,777,738	1,007,570	(645,202)	8,140,106

Approval of Accounts

We hereby approve the attached accounts for the period ended 31 December 2024 and confirm that we have supplied all the information and explanations required for these accounts.



Mohammed Saleem  
Treasurer

Date: October 28<sup>th</sup>, 2025