

**Charity number: 1131380**

**Welsh Islamic Cultural Association Swansea**

**Report of the Trustees and Unaudited Financial Statements**

**For the year ended 31 March 2023**

**Welsh Islamic Cultural Association Swansea**  
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**For the year ended 31 March 2023**

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**Welsh Islamic Cultural Association Swansea**  
**Report of the Trustees**  
**For the year ended 31 March 2023**

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Welsh Islamic Cultural Association Swansea (WICAS) is a well established UK registered charity organization. The mission statement of WICAS is to promote understanding of the religion of Islam and its true values, the harmony of local communities as well as promoting good health and well-being of all residents of Swansea and neighboring areas by providing prayer, meditation, recreation and social activities in premises and environments that are both comfortable and accessible to all.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**ACHIEVEMENTS AND PERFORMANCE**

**Significant activities**

**Progress Update**

Following the approval of planning permission for the renovation of Sketty Mosque & Community Centre, WICAS is pleased to report the completion of the building work in early March 2023. The Mosque was officially opened on 20th March 2023. The opening was greeted by the local Muslim community, providing space for Iftar, Taraweeh, and the five daily prayers. Additionally, WICAS successfully recruited a new Imam for the mosque, who commenced duties on 19th March, ready to lead from 1st Ramadan 2023.

WICAS secured an additional grant of £50,000 from the Welsh Government to finalise essential building works.

The Main Prayer Halls are equipped with separate facilities for toilets, Wudu, and showers. On the ground floor, disabled toilet amenities are provided, along with facilities for men's toilets, Wudu, and showers. Workable kitchen facilities are also available, ensuring the provision of necessary amenities. Furthermore, the ground floor includes meeting room facilities, offering an additional space for various gatherings. The multi-purpose hall is designed to meet diverse community requirements, providing a versatile space for public service surgeries, community cohesion events, youth activities, educational programs, and more..

**Achievements against objectives**

**Iqra Academy**

WICAS is offering Islamic Education to children aged 5-18. The classes are designed for weekend learning, due to the Covid-19, all classes operated online initially but Iqra Academy resumed face-to-face operations at University Mosque and University premises from September 2022 until the new facilities becomes available. The academy moved its operation to Sketty Mosque from April 2023.

In the previous year, more than 100 students engaged in the study of Quran and Islamic studies, spanning from Level K to Level 8. The educational activities were supported by a dedicated team of over 25 volunteers who contributed to the success of the programme.

**Eid in the Park (EITP)**

In response to ongoing challenges posed by Covid-19, the Eid in the Park (EITP) activity was again not scheduled for the financial year 22/23. However a significant Eid in the Park event was successfully organised later in August 2023. This event garnered tremendous support, with over 4,500 people from diverse backgrounds in attendance.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Welsh Islamic Cultural Association Swansea**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2023**

**Recruitment and appointment of trustees**

**Board of Trustees**

The Board of Trustees, comprising Prof. Parvaiz Ali, Dr. Saad Al-Ismael, Dr. Mustafa Mukhaiber, Dr. Ahmed Salamat, and Dr. Shahzad Ather, oversaw the strategic vision and safeguarding of major projects.

**Management Committee Trustees**

The Management Committee Trustees, elected in 2022, including Dr. Syed Farooq Shah, Dr. Akter Hussain, Dr. Khalil Khan, Mr. Riaz Hassan, Mr. Nasir Shahzad, Mrs. Gulnazar Begum, Ms. Aisha Rehanon, and Mrs. Adeelah Iqbal, were responsible for all activities and operational management of WICAS.

**Trustees**

The trustees and officers serving during the year and since the year-end are listed in the provided document.

This report provides an overview of WICAS's achievements and activities during the financial year 2022/23, emphasising the completion and opening of the renovated Mosque and the resumption of face-to-face operations at Iqra Academy. The Trustees extend their gratitude to the community for their continued support.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Name of Charity</b>	Welsh Islamic Cultural Association Swansea
<b>Charity registration number</b>	1131380
<b>Principal address</b>	Sketty Mosque Sketty Park Road Sketty Swansea SA2 9AS

**Trustees**

The trustees and officers serving during the year and since the year end were as follows:


Dr Mustafa Mukhabir  
Dr Shahzad Ather  
Dr Syed Farooq Shah  
Dr Khalil Khan  
Mr Nasir Shahzad  
Prof Parvaiz Ali  
Mr Riaz Hassan  
Dr Saad Ismael  
Mrs Adeelah Iqbal  
Mrs Gulnazar Begum  
Ms Aisha Rayhanna Amer  
Dr Ahmed Salamat  
Mr Ahmed Roberts  
Mr Naveed-A-Amman Tasnim  
Dr Mahaboob Basha  
Mr Mariwan Abdulkadeer  
Dr Akter Hussain

**Independent examiner**

Mibsons Limited  
180 Birmingham Road  
West Bromwich  
West Midlands  
B70 6QG

**Welsh Islamic Cultural Association Swansea**  
**Report of the Trustees Continued**  
**For the year ended 31 March 2023**

Approved by the Board of Trustees and signed on its behalf by

  
.....  
Mr Nasir Shahzad

24 January 2024

**Welsh Islamic Cultural Association Swansea**  
**Independent Examiners Report to the Trustees**  
**For the year ended 31 March 2023**

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiners statement**

Since the Charity's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
Muhammad Shahid  
FCCA  
Mibsons Limited  
180 Birmingham Road  
West Bromwich  
West Midlands  
B70 6QG

24 January 2024


**Welsh Islamic Cultural Association Swansea**  
**Statement of Financial Activities**  
**For the year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
<b>Income and endowments from:</b>					
Donations and legacies	2	-	321,100	321,100	590,147
Charitable activities	3	-	4,930	4,930	5,470
<b>Total</b>		<b>-</b>	<b>326,030</b>	<b>326,030</b>	<b>595,617</b>
<b>Expenditure on:</b>					
Charitable activities	4	(1,016)	(49,956)	(50,972)	(23,399)
<b>Total</b>		<b>(1,016)</b>	<b>(49,956)</b>	<b>(50,972)</b>	<b>(23,399)</b>
<b>Net income/expenditure</b>		<b>(1,016)</b>	<b>276,074</b>	<b>275,058</b>	<b>572,218</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		49,121	975,911	1,025,032	452,814
<b>Total funds carried forward</b>		<b>48,105</b>	<b>1,251,985</b>	<b>1,300,090</b>	<b>1,025,032</b>

**Welsh Islamic Cultural Association Swansea**  
**Statement of Financial Position**  
**As at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	1,066,719	464,327
		<b>1,066,719</b>	<b>464,327</b>
<b>Current assets</b>			
Debtors	10	3,761	1,595
Cash at bank and in hand		232,390	560,190
		<b>236,151</b>	<b>561,785</b>
<b>Creditors: amounts falling due within one year</b>	11	(2,780)	(1,080)
<b>Net current assets</b>		<b>233,371</b>	<b>560,705</b>
<b>Total assets less current liabilities</b>		<b>1,300,090</b>	<b>1,025,032</b>
<b>Net assets</b>		<b>1,300,090</b>	<b>1,025,032</b>
<b>The funds of the charity</b>			
Restricted income funds	12	1,251,985	975,911
Unrestricted income funds	12	48,105	49,121
<b>Total funds</b>		<b>1,300,090</b>	<b>1,025,032</b>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

  
 -----  
 Mr Nasir Shahzad  
 Trustee  
 24 January 2024



**Welsh Islamic Cultural Association Swansea**  
**Notes to the Financial Statements**  
**For the year ended 31 March 2023**

**1. Accounting Policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

WICAS meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Statement of cash flows**

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charity is small.

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are those which are to be used as per specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

**Resources expended**

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and Buildings	2% Per annum on cost
Fixtures and Fittings	20% Straight line

**2. Income from donations and legacies**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Restricted funds</b>		
Donations received	321,100	590,147
	<b>321,100</b>	<b>590,147</b>

**Welsh Islamic Cultural Association Swansea**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**3. Income from charitable activities**

	2023	2022
	£	£
<b>Restricted funds</b>		
<i>Imam Employments</i>		
Income from charitable activities	3,000	-
<i>Iqra Institute</i>		
Income from charitable activities	1,930	2,860
<i>Food Bank</i>		
Income from charitable activities	-	2,610
	<u>4,930</u>	<u>5,470</u>

**4. Costs of charitable activities by fund type**

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Sketty Islamic Centre	-	34,914	34,914	19,749
Imam Employments	-	11,042	11,042	-
Iqra Institute	-	2,830	2,830	2,570
General	1,016	-	1,016	-
Support costs	-	1,170	1,170	1,080
	<u>1,016</u>	<u>49,956</u>	<u>50,972</u>	<u>23,399</u>

**5. Analysis of support costs**

	2023	2022
	£	£
<b>Sketty Islamic Centre</b>		
Governance costs	1,170	1,080

**Welsh Islamic Cultural Association Swansea**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**6. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation of owned fixed assets	22,101	9,794
Accountancy fees	1,170	1,080
	<u>          </u>	<u>          </u>

**7. Staff costs and emoluments**

Total staff costs for the year ended 31 March 2023 were:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	11,042	-
	<u>11,042</u>	<u>-</u>

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Teachers and Prayer Leaders	2	0
	<u>2</u>	<u>0</u>

**8. Comparative for the Statement of Financial Activities**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>			
Donations and legacies	541	589,606	590,147
Charitable activities	-	5,470	5,470
<b>Total</b>	<u>541</u>	<u>595,076</u>	<u>595,617</u>
<b>Expenditure on:</b>			
Charitable activities	-	(23,399)	(23,399)
<b>Total</b>	<u>-</u>	<u>(23,399)</u>	<u>(23,399)</u>
<b>Transfers between funds</b>	(392,280)	392,280	-
<b>Net movement in funds</b>	<u>(391,739)</u>	<u>963,957</u>	<u>572,218</u>
<b>Reconciliation of funds</b>			
Total funds brought forward	440,860	11,954	452,814
<b>Total funds carried forward</b>	<u>49,121</u>	<u>975,911</u>	<u>1,025,032</u>

**Welsh Islamic Cultural Association Swansea**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**9. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Land and Buildings £</b>	<b>Fixtures and Fittings £</b>	<b>Total £</b>
At 01 April 2022	489,700	-	489,700
Additions	608,855	15,638	624,493
At 31 March 2023	<b>1,098,555</b>	<b>15,638</b>	<b>1,114,193</b>
<b>Depreciation</b>			
At 01 April 2022	25,373	-	25,373
Charge for year	21,971	130	22,101
At 31 March 2023	<b>47,344</b>	<b>130</b>	<b>47,474</b>
<b>Net book values</b>			
At 31 March 2023	<b>1,051,211</b>	<b>15,508</b>	<b>1,066,719</b>
At 31 March 2022	<b>464,327</b>	<b>-</b>	<b>464,327</b>

**10. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Amounts due within one year:</b>		
Prepayments and accrued income	3,761	1,595
	<b>3,761</b>	<b>1,595</b>

**11. Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Other creditors	1,700	-
Accruals and deferred income	1,080	1,080
	<b>2,780</b>	<b>1,080</b>

**12. Movement in funds**

**Unrestricted Funds**

	<b>Balance at 01/04/2022 £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Balance at 31/03/2023 £</b>
<i>General</i>					
General fund	49,121	-	(1,016)	-	48,105
	<b>49,121</b>	<b>-</b>	<b>(1,016)</b>	<b>-</b>	<b>48,105</b>

**Welsh Islamic Cultural Association Swansea**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**Unrestricted Funds - Previous year**

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2022
	£	£	£	£	£
<i>General</i>					
General fund	440,860	541	-	(392,280)	49,121
	<b>440,860</b>	<b>541</b>	<b>-</b>	<b>(392,280)</b>	<b>49,121</b>

**Restricted Funds**

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2023
	£	£	£	£	£
General fund	975,911	326,030	(49,956)	-	1,251,985
	<b>975,911</b>	<b>326,030</b>	<b>(49,956)</b>	<b>-</b>	<b>1,251,985</b>

**Restricted Funds - Previous year**

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2022
	£	£	£	£	£
General fund	11,954	595,076	(23,399)	392,280	975,911
	<b>11,954</b>	<b>595,076</b>	<b>(23,399)</b>	<b>392,280</b>	<b>975,911</b>

**13. Analysis of net assets between funds**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General fund	271,258	(222,137)	49,121
<b>Restricted funds</b>			
General fund	795,461	455,508	1,250,969
	<b>1,066,719</b>	<b>233,371</b>	<b>1,300,090</b>

**Welsh Islamic Cultural Association Swansea**  
**Notes to the Financial Statements Continued**  
**For the year ended 31 March 2023**

**Previous year**

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
<b>Unrestricted funds</b>			
<i>General</i>			
General fund	271,258	(222,137)	49,121
<b>Restricted funds</b>			
General fund	193,069	782,842	975,911
	<b>464,327</b>	<b>560,705</b>	<b>1,025,032</b>