

CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT

CHARTITY NUMBER: 1133825

CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT

TRUSTEES REPORT AND FINANCIAL STATEMENTS

For the year ended 29TH March 2025

CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT

CHARTITY NUMBER: 1133825

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CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT

CHARTITY NUMBER: 1133825

Charity overview

CHARITY NAME	CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT
CHARITY NUMBER	1133825
COMPANY NUMBER	06939685
REGISTERED ADDRESS	MANOR HOUSE MANOR HOUSE LANE FELTHAM ENGLAND TW13 4JQ
TRUSTEES	Farzana Kosar Hicham Kabbani Nazem Kabbani Omar Kabbani Sajeda Kabbani
ACCOUNTANTS	SYON ASSOCIATES 6 PORTLAND BUSINESS CENTRE MANOR HOUSE LANE DATCHET SL3 9EG
BANKERS	TSB Bank Plc Nelson

CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT

CHARTITY NUMBER: 1133825

TRUSTEES' REPORT

The Trustees present their annual report and unaudited financial statements for the period ended 29th March 2025 and confirm that they comply with the Charities Act 2011, as amended by the Charities Act 2006, the Trust Deed and the Charities SORP applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

ADMINISTRATIVE INFORMATION

Trustees who have served for the period ended 29 March 2025:

- Farzana Kosar
- Hicham Kabbani
- Nazem Kabbani
- Omar Kabbani
- Sajeda Kabbani

STRUCTURE, GOVERNANCE AND MANAGEMENT

CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT is a registered charity which is managed by the Trustee's mentioned on page 1 of this report.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to:

- Establish a place of Islamic learning for students of all abilities, without any political or sectarian bias.
- To promote racial & religious harmony for the public benefit by promoting knowledge and mutual understanding between different racial & religious groups.
- Promote community cohesion and alleviate poverty.
- During the year the charity carried out its activities in furtherance of its objectives, the detailed accounts of the charity's activities and projects are published in the charity's annual reports.

FINANCIAL REVIEW AND RESERVES AND POLICY

The charity has strengthened its financial base in respect of both unrestricted which will help secure the charity's future to continued success towards the achievement of its objectives.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level, which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs.

RISK MANAGEMENT

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The trustees' report was approved by the Board of Trustees.

Farzana Kosar

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FARZANA KOSAR

CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT

CHARTITY NUMBER: 1133825

INDEPENDANT EXAMINER'S REPORT TO THE TRUSTEES

INDEPENDANT EXAMINER'S REPORT TO THE TRUSTEES

We report on the accounts of CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT for the year ended 29 March 2025, which are set out on pages 6 to 9

This report is made solely to the trustees, as a body, in accordance with section 154 of the Charities Act 2011 (the 2011 Act). My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees, as a body, for my work, for this report, or for the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEE'S AND EXAMINER

The trustees (who are also directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under the company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the general 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 disclosure in the accounts and seeking explanations from you as trustees concerning any such matters. The procedure 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 in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommend Practice: Accounting and Reporting by Charities.
- have not been met; or
- which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Syon Associates



CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT

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STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
Income:							
Donations	1	£47,486	£0.00	£47,486	£10,923	£0.00	£10,923
Total Income		£47,486	£0.00	£47,486	£10,923	£0.00	£10,923
Expenditure on:							
Charitable activities	2	£44,104	£0.00	£44,104	£25,112	£0.00	£25,112
Total expenditure		£44,104	£0.00	£44,104	£25,112	£0.00	£25,112
Net Movement in Funds		£3,382	£0.00	£3,382	-£14,189	£0.00	-£14,189

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT

CHARTITY NUMBER: 1133825

BALANCE SHEET – As of 29 March 2025

CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT

Registered number: Notes

Balance Sheet

as of 29 March 2025,

			2025 £	2024 £
Fixed assets	3		2,012,493	2,012,493
Current assets	4	74,228		70,846
Net current assets			74,228	70,846
Total assets less current liabilities			2,086,721	2,083,339
Net assets			2,086,721	2,083,339
Net Reserves	5		2,086,721	£2,083,339

CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT

CHARTITY NUMBER: 1133825

10 Accounting policies

Charity information

Centre for spirituality and cultural advancement is a registered charity, registration number: 1133825, incorporated in England and Wales. The registered office is Spiritualist Centre, The Manor House Health Centre, Manor Lane, Feltham, TW13 4JQ.

10.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

10.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts. In making this assertion the trustees have considered the current uncertain economic conditions due to the Coronavirus pandemic. The trustees have not yet seen any adverse impact on the charity however they continue to assess its impact on the going concern basis of accounting. The trustees believe that the charity has a strong asset base which, combined with its cash reserves, will enable it to meet the challenges presented by this virus and to continue with its charitable objectives.

10.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

10.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are accounted for on a receivable basis as soon as they are capable of accurate financial measurement.

CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT

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10 Accounting policies

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated items have been met, the receipt of economic benefit from the use by the charity of the items probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Donated professional services and donated facilities are recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of

Grants are accounted for in the year in which they are receivable in accordance with the terms of the grant.

10.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Direct Charitable Expenditure

Expenditure which is directly attributable to specific activities has been allocated directly.

Support Costs

The costs of the charity are all allocated directly to the main activities and the charity does not therefore have any material support costs.

Governance Costs

Includes staff time and expenses for time spent in connection with trustees' meetings, plus the cost of accounting and professional fees.

10.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	At cost
Leasehold improvements	Lease period
Fixtures and fittings	10%
Computers	10%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

10.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any).

10.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

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 activities.

10.10 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT

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NOTES TO THE FINANCIAL STATEMENTS

1 Income	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	2025	2025	2025	2024	2024	2024
Donations	46,820	-	-	10,416	-	-
Interest Income	666	-	-	507	-	-
Total	47,486	-	-	10,923	-	-

2 Charitable activities	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	2025	2025	2025	2024	2024	2024
Filing Fees	40	-	40	-	-	-
Rates	371	-	371	1,721	-	1,721
Water	-	-	-	421	-	421
Light and heat	15,413	-	15,413	9,687	-	9,687
Telephone and fax	6,327	-	6,327	4,113	-	4,113
Subscriptions	569	-	569	631	-	631
Bank charges	184	-	184	201	-	201
		-			-	
Software	407	-	407	106	-	106
Repairs and maintenance	82	-	82	3,221	-	3,221
FX (Gain)/Loss	-194	-	-194	-	-	-
Wages & Salaries	6,800	-	6,800	750	-	750
Other Direct cost	6,520	-	6,520	-	-	-
Accountancy fees	-	-	-	25	-	25
Consultancy fees	6,500	-	6,500	3,250	-	3,250
Advertising and PR	1,085	-	1,085	827	-	827
Other legal and professional	-	-	-	159	-	159
Total	£44,104	-	£44,104	£25,112	-	£25,112

CENTRE FOR SPIRITUALITY AND CULTURAL ADVANCEMENT

CHARTITY NUMBER: 1133825

3 Land and Buildings

	2025 £	2024 £
Land and Buildings	£2,012,493	£2,012,493
	<u><u>£2,012,493</u></u>	<u><u>£2,012,493</u></u>

The Land and Buildings asset of £2,012,493.00 is reflected at historical cost in the financial statements with no depreciation being charged.

4 Current assets

	2025	2024
CSCA 1	£26,662.79	£24,165.66
CSCA 2	£45,160.02	£44,494.03
PAYPAL	£2,404.82	£2,185.91
Total	£74,227.64	£70,845.60

5 Reserves Analysis

	Restricted Funds	Unrestricted Funds	Funds 2025	Funds 2024
<u>Incoming Resources</u>				
Total Income	-	£47,486	£47,486	£10,923
TOTAL INCOMING RESOURCES	-	£47,486	£47,486	£10,923
<u>Resources Expended</u>				
Operating Expenses	-	£44,104	£44,104	£25,112
TOTAL RESOURCES EXPENDED	-	£44,104	£44,104	£25,112
NET MOVEMENT IN FUNDS	-	£3,382	£3,382	-£14,189
RECONCILIATION OF FUNDS				
TOTAL FUNDS Brought forward	-	£2,083,339		£2,097,528
NET MOVEMENT IN FUNDS	-	£3,382		-£14,189
TOTAL FUNDS Carried forward	-	£2,086,721		£2,083,339

6 DECLARATIONS BY TRUSTEE'S

Strategic Partnership

Principal accounting policies

(a) Accounting convention: The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP2005) issued in March 2005 by the Charity Commission.

(b) Incoming resources: Income is accrued in the account where the receipt of the funds is assured with reasonable certainty.

(c) Resources expended: Expenditure is included on an accrual basis. Management and administration comprise costs for the running of the charity itself as an organisation.

7 Related party transactions

During the year no transactions were carried out with the trustees while they were holding an office.

8 Funds

Unrestricted funds comprised of those funds, which the trustees are free to use in accordance with the charity's objectives.

Restricted funds are funds, which have been given for purposes and projects.

9 Contingent Liabilities

The trustees are not aware of any contingent liabilities, which would affect these financial statements and the position of the charity.