

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Borehamwood Islamic Society

Borehamwood Islamic Society

Contents of the Financial Statements  
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

Borehamwood Islamic Society

Report of the Trustees  
for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1137829

**Principal address**

Maxwell Park  
Maxwell Road  
Borehamwood  
WD6 1JJ

**Trustees**

M Salique  
O I KADWANI  
S S HAYATH  
S A HAYAT  
A ISLAM  
S AHMED  
S ALAM  
S B HAYATH

Approved by order of the board of trustees on 22.01.2026 and signed on its behalf by:

*M Salique*

.....  
M Salique - Trustee

Independent Examiner's Report to the Trustees of  
Borehamwood Islamic Society

**Independent examiner's report to the trustees of Borehamwood Islamic Society**

I report to the charity trustees on my examination of the accounts of Borehamwood Islamic Society (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

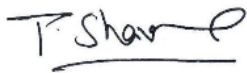
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the 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.



PAT SHARMA  
The Association of Chartered Certified Accountants

Date: 20/01/2026

Borehamwood Islamic Society

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>203,513</u>	<u>102,649</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities		<u>64,116</u>	<u>65,381</u>
 <b>NET INCOME</b>		139,397	37,268
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>193,932</u>	<u>156,664</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>333,329</u></u>	<u><u>193,932</u></u>

The notes form part of these financial statements

Borehamwood Islamic Society

Balance Sheet

31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		334,364	195,917
<b>CREDITORS</b>			
Amounts falling due within one year	4	(1,035)	(1,985)
<b>NET CURRENT ASSETS</b>		<u>333,329</u>	<u>193,932</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>333,329</u>	<u>193,932</u>
<b>NET ASSETS</b>		<u>333,329</u>	<u>193,932</u>
<b>FUNDS</b>	5		
Unrestricted funds		<u>333,329</u>	<u>193,932</u>
<b>TOTAL FUNDS</b>		<u>333,329</u>	<u>193,932</u>

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

*M Salique*  
.....  
M Salique - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared 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' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## **2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>102,649</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable Activities	<u>65,381</u>
<b>NET INCOME</b>	37,268
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>156,664</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>193,932</u></u>

**4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25 £	31.3.24 £
Taxation and social security	785	785
Other creditors	<u>250</u>	<u>1,200</u>
	<u><u>1,035</u></u>	<u><u>1,985</u></u>

**5. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	193,932	139,397	333,329
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><u>193,932</u></u>	<u><u>139,397</u></u>	<u><u>333,329</u></u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**5. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	203,513	(64,116)	139,397
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>203,513</u>	<u>(64,116)</u>	<u>139,397</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	156,664	37,268	193,932
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>156,664</u>	<u>37,268</u>	<u>193,932</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	102,649	(65,381)	37,268
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>102,649</u>	<u>(65,381)</u>	<u>37,268</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	156,664	176,665	333,329
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>156,664</u>	<u>176,665</u>	<u>333,329</u>

**5. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	306,162	(129,497)	176,665
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>306,162</u>	<u>(129,497)</u>	<u>176,665</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

Borehamwood Islamic Society

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	(1)	-
Donations	192,977	97,710
Gift aid	<u>10,537</u>	<u>4,939</u>
	<u>203,513</u>	<u>102,649</u>
<b>Total incoming resources</b>	203,513	102,649
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance	958	937
Light and heat	2,009	1,211
Telephone	137	148
Hertsmere	16,611	16,608
Supplies	3,562	5,926
Grants to institutions	23,923	20,648
Grants to individuals	<u>-</u>	<u>2,596</u>
	47,200	48,074
<b>Support costs</b>		
<b>Management</b>		
Wages	15,150	14,413
Social security	816	1,694
Accountancy	<u>950</u>	<u>1,200</u>
	<u>16,916</u>	<u>17,307</u>
<b>Total resources expended</b>	<u>64,116</u>	<u>65,381</u>
<b>Net income</b>	<u>139,397</u>	<u>37,268</u>