

ISLAMBRADFORD

England & Wales · Charity number 1154340

Details

Status	Registered
Legal form	Charitable company
Company number	08116669
Registered	2013-10-25
Register	View on the Charity Commission register

Contact

Address	1 City Road Bradford BD8 8ER
Phone	01274729394
Email	info@islambradford.com
Website	www.islambradford.com

Activities

Objects: 5.1THE OBJECTS OF THE CHARITY("THE OBJECTS")ARE,THROUGHOUT THE UNITED KINGDOM AND MORE PARTICULARLY IN BRADFORD,SPECIFICALLY RESTRICTED TO PROMOTING AND ASSISTING IN:5.1.1THE ADVANCEMENT OF THE FAITH AND RELIGIOUS PRACTICES OF ISLAM;5.1.2THE ADVANCEMENT OF GENERAL AND RELIGIOUS EDUCATION FOR THE PUBLIC BENEFIT CONCERNING THE TEACHINGS AND RELIGION OF ISLAM:5.1.3THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH,AGE INFIRMITY OR DISABILITY,FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;5.1.4THE ADVANCEMENT OF RELIGIOUS HARMONY FOR THE PUBLIC BENEFIT BY:(I)EDUCATING THE PUBLIC IN DIFFERENT RELIGIOUS BELIEFS INCLUDING AN AWARENESS OF THEIR DISTINCTIVE FEATURES AND THEIR COMMON GROUND TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT FAITHS;(II)PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS;5.1.5THE RELIEF OF FINANCIAL NEED AND SUFFERING AMONGST THE POOR IN THE FORM OF MONEY OR OTHER MEANS DEEMED SUITABLE FOR PERSONS,BODIES AND ORGANISATIONS WITHIN THE UNITED KINGDOM;AND5.1.6THE ADVANCEMENT OF SUCH OTHER CHARITABLE OBJECTS FOR THE PUBLIC BENEFIT AS THE BOARD MAY FROM TIME TO TIME THINK FIT.

Activities: 1)To invite to and educate non-Muslims about the true teachings of Islam;2)To engage and contribute to the wider community in which we live in Bradford.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

Geography

- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£111,246	£107,906	-	-
2024-06-30	£152,622	£122,102	-	-
2023-06-30	£118,507	£124,880	-	-
2022-06-30	£130,584	£102,553	-	-
2021-06-30	£78,964	£83,937	-	-

Trustees

Name	Role	Appointed
Masood Chowdhury	Chair	2013-10-23
ABDUL NASIR AKHUNZADA		2013-10-23
MR MICHAEL CHIN CHAN		2013-10-23

ISLAMBRADFORD

England & Wales - Charity number 1154340

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **01 July 2024** To **30 June 2025**

Charity name: IslamBradford

Charity registration number: 1154340

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	➤ To educate Muslim about the basic teachings of Islam. ➤ To share with non-Muslims the basic teachings of Islam with view to increasing mutual understanding. ➤ To make positive contributions to Bradford's diverse community.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Lectures in English; Saturday Islamic School (Little Companions); Arabic language classes; Homework club; Qur'an reading classes for children; Monthly events featuring guest speakers' Community dinners; Open Days; School visits; Community trips; Fundraising for local charities; Sports activities
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All the trustees have read the guidance issued by the Charity Commission on public benefit as contained in PB1, PB2 & PB3.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment	Para 1.38	N/A

including program related investment		
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The centre continues to see steady growth and stability. We continue to widen our engagement with the wider community.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	None
Performance of fundraising activities against objectives set	Para 1.41	None
Investment performance against objectives	Para 1.41	None

Other		The charity has made a clear policy statement on its website and Facebook page regarding its stance on terrorism and extremism as follows: <i>“IslamBradford is a community organisation, which believes in peaceful coexistence with all segments of Bradford’s diverse community. We stand against all forms of extremism, terrorism, discrimination and anti-social behaviour and aim to add value to the community we live in for the betterment of all.”</i>
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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Company
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	IslamBradford
Other name the charity uses	The IB Centre, The IslamBradford Centre
Registered charity number	1154340
Charity's principal address	1 City Road Bradford West Yorkshire BD8 8ER

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	M.CHOWDHURY			
2	M-CHIN-CHAN			
3	A.AKHUNZADA			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
None		
M.CHOWDHURY		
M-CHIN-CHAN		
A.AKHUNZADA		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
M.CHOWDHURY		
M-CHIN-CHAN		
A.AKHUNZADA		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

Name of chief executive or names of senior staff members (Optional information)

None

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

N/A

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

M. Chowdhury

Full name(s)

M. CHOWDHURY

Position (eg Secretary,
Chair, etc)

TRUSTEE/CHAIR

Date

05/04/2026

ISLAMBRADFORD
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

ISLAMBRADFORD
(A company limited by guarantee)

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ISLAMBRADFORD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR
THE YEAR ENDED 30 JUNE 2025**

Trustees

M R Chowdhury, Chair
M I Chin-Chan
A N Akhunzada

Company registered number

08116669

Charity registered number

1154340

Registered office

35 Hall Royd, Shipley, Bradford, West Yorkshire, BD18 3ED

Accountants

Philip Shaw & Co, 7 Duke Way, Wakefield, West Yorkshire, WF1 2ER

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report together with the financial statements of for the year 1 July 2023 to 30 June 2024. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

The charity's objectives as set out in the company's memorandum of association are to:

Promote the teachings of Islam in the community.

To provide quality educational and cultural programmes primarily aimed at the Muslim community in the English medium, but open to all faiths and backgrounds.

To engage with other communities in Bradford with a view to increased community cohesion and mutual understanding.

To make positive contributions for the wellbeing of all Bradfordians.

b. Activities for achieving objectives

The pursuit of the aforementioned objectives is manifested through a number of ongoing activities:

Provide facilities for public to fulfil their daily Islamic obligations, ie prayers.

Education classes for various age groups, Saturday classes, lessons in English and Arabic.

Invite renowned speakers to give lectures and hold seminars.

Unified celebration of Islamic festivals, ie Eid and Ramadan.

c. Main activities undertaken to further the charity's purposes for the public benefit

'Fundraising for various issues in support of the local community and wider areas.

Supporting the local community on social issues.

Achievements and performance

a. Review of activities

Increase in the number of regular attendees.

Growth in student base for regular Islamic classes for children making children proficient in Qu'ran and Arabic.

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2025

Continued growth in fund raising.

b. Reserves policy

Unrestricted funds are maintained at a level which equates to three months expenditure. Restricted funds are held for future charitable development.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 22/6/12.

The company is constituted under a Memorandum of Association dated 22/6/12 and is a registered charity number 1154340.

The principal object of the company is to provide education to the public to promote religious harmony and community cohesion.

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Plans for future periods

a. Future developments

The charity's aim is to be a exemplary organisation representing Muslim faith in the local community.

This report was approved by the Trustees, on 12 January 2026 and signed on their behalf by:

M R Chowdhury
Trustee

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025

The Trustees (who are also directors of Islambradford for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ISLAMBRADFORD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Independent examiner's report to the Trustees of Islambradford (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 June 2024.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company'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 company and the company's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Dated: 12 January 2026

Maggie Lee ACCA

Philip Shaw & Co

ISLAMBRADFORD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Fundraising and donations	2	36,558	36,558	85,966
Grants		1,560	1,560	2,000
Educational activities		73,128	73,128	63,351
Room hire		-	-	1,305
Total income and endowments		111,246	111,246	152,622
Expenditure on:				
Direct costs on charitable activities	3	59,884	59,884	77,137
Administration costs	4	48,022	48,022	44,965
Total expenditure	5	107,906	107,906	122,102
Net income before other recognised gains and losses		3,340	3,340	30,520
Net movement in funds		3,340	3,340	30,520
Reconciliation of funds:				
Total funds brought forward		473,605	473,605	443,085
7Total funds carried forward		476,945	476,945	473,605

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)
REGISTERED NUMBER: 08116669

BALANCE SHEET
AS AT 30 JUNE 2025

		2025	2024
	Note	£	£
Fixed assets			
Tangible assets	9	337,513	330,067
Current assets			
Debtors	10	-	-
Cash at bank and in hand		140,077	144,658
		<u>140,077</u>	<u>144,658</u>
Creditors: amounts falling due within one year	11	(645)	(1,120)
		<u>139,432</u>	<u>143,538</u>
Net current assets		<u>139,432</u>	<u>143,538</u>
Net assets		<u>476,945</u>	<u>473,605</u>
Charity Funds			
Unrestricted funds	12	368,475	345,152
Restricted funds	12	108,470	128,453
Total funds		<u>476,945</u>	<u>473,605</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 12 January 2026 and signed on their behalf, by:

M R Chowdhury

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

IslamBradford 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies (continued)

1.4 Donations

All donations are recognised once the company has entitlement to the donation, it is probable that the donation will be received and the amount of donation receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company 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 receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- 5% straight line
Plant and machinery	- 20% reducing balance
Fixtures and fittings	- 20% reducing balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

2. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising and donations	36,558	36,558	85,966
<i>Total 2024</i>	85,966	85,966	

3. Direct costs on charitable activities

	Activity £	Total 2025 £	Total 2024 £
Educational materials and other costs	18,798	18,798	30,159
Wages and salaries	41,086	41,086	46,978
	59,884	59,884	77,137
<i>At 30 June 2024</i>	77,137	77,137	

4. Administration costs

	Unrestricted Funds 2025 £	Total funds 2025 £	Total funds 2024 £
Administration costs - Office administration	810	810	1,417
Administration costs - Advertising	428	428	-
Administration costs - Cleaning	-	62	62
Administration costs - Rates	1,113	1,113	3,769
Administration costs - Insurance	2,407	2,407	2,176
Administration costs - Light and heat	18,759	18,759	15,726
Administration costs - Repairs and maintenance	4,047	4,047	6,844
Administration costs – Accountancy fees	475	475	475
Administration – depreciation – fixture and fittings	1,797	1,797	1,292
Administration - depreciation – plant and machinery	787	787	228
Administration - depreciation - property	17,399	17,399	12,976
	48,022	48,022	44,965

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

5. Analysis of Expenditure by expenditure type

	Staff costs 2025 £	Depreciation 2025 £	Other costs 2025 £	Total 2025 £	<i>Total 2024 £</i>
Charitable activities	41,086	-	18,798	59,884	77,137
Expenditure on governance	-	19,983	28,039	48,022	44,965
	41,086	19,983	46,837	107,906	122,102
<i>Total 2024</i>	<i>46,978</i>	<i>14,496</i>	<i>60,628</i>	<i>122,102</i>	

6. Turnover

All turnover arose within the United Kingdom.

7. Net income/(expenditure)

This is stated after charging:

	2025 £	<i>2024 £</i>
Depreciation of tangible fixed assets:		
- owned by the charity	19,983	14,496

During the year, no Trustees received any remuneration (2024 - £NIL).

During the year, no Trustees received any benefits in kind (2024 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2024 - £NIL).

8. Staff costs

Staff costs were as follows:

	2025 £	<i>2024 £</i>
Wages and salaries	41,086	46,978

The average number of persons employed by the company during the year was as follows:

	2025 No.	<i>2024 No.</i>
Admin	10	10

No employee received remuneration amounting to more than £15,000 in either year.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

9. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 July 2024	519,047	17,949	112,032	649,028
Additions	22,118	2,791	2,520	27,429
At 30 June 2025	541,165	20,740	114,552	676,457
Depreciation				
At 1 July 2024	194,600	17,496	106,865	318,961
Charge for the year	17,399	787	1,797	19,983
At 30 June 2025	211,999	18,283	108,662	338,944
Net book value				
At 30 June 2025	329,166	2,457	5,890	337,513
At 30 June 2024	324,447	453	5,167	330,067

10. Debtors

	2025 £	2024 £
Other debtors	-	-

11. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	645	1,120

12. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Balance at 30 June 2025 £
Unrestricted funds	345,152	111,246	(87,923)	368,475
Restricted funds	128,453	-	(19,983)	108,470
Total funds	473,605	111,246	(107,906)	476,945

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

12. Statement of funds

(continued)

Statement of funds – prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
Unrestricted funds	300,136	152,622	(107,606)	345,152
Restricted funds	142,949	-	(14,496)	128,453
Total funds	443,085	152,622	(122,102)	473,605

Summary of funds – current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Balance at 30 June 2025 £
General funds	473,605	111,246	(107,906)	476,945

Summary of funds - prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
General funds	443,085	152,622	(122,102)	473,605

13. Analysis of net assets between funds Analysis

of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	337,513	337,513
Current assets	140,077	-	140,077
Creditors due within one year	(645)	-	(645)
	139,432	337,513	476,945

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted Funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
<i>Tangible fixed assets</i>	-	330,067	330,067
<i>Current assets</i>	144,658	-	144,658
<i>Creditors due within one year</i>	(1,120)	-	(1,120)
	<u>143,538</u>	<u>330,067</u>	<u>473,605</u>

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net income for the year (as per Statement of Financial Activities)	<u>3,340</u>	<u>30,520</u>
Net cash provided by operating activities	<u>3,340</u>	<u>30,520</u>

15. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand	<u>140,077</u>	<u>144,658</u>
Total	<u>140,077</u>	<u>144,658</u>

16. Related party transactions

There were no related party transactions.

ISLAMBRADFORD
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

ISLAMBRADFORD
(A company limited by guarantee)

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ISLAMBRADFORD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR
THE YEAR ENDED 30 JUNE 2025**

Trustees

M R Chowdhury, Chair
M I Chin-Chan
A N Akhunzada

Company registered number

08116669

Charity registered number

1154340

Registered office

35 Hall Royd, Shipley, Bradford, West Yorkshire, BD18 3ED

Accountants

Philip Shaw & Co, 7 Duke Way, Wakefield, West Yorkshire, WF1 2ER

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2025

The Trustees present their annual report together with the financial statements of for the year 1 July 2023 to 30 June 2024. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

The charity's objectives as set out in the company's memorandum of association are to:

Promote the teachings of Islam in the community.

To provide quality educational and cultural programmes primarily aimed at the Muslim community in the English medium, but open to all faiths and backgrounds.

To engage with other communities in Bradford with a view to increased community cohesion and mutual understanding.

To make positive contributions for the wellbeing of all Bradfordians.

b. Activities for achieving objectives

The pursuit of the aforementioned objectives is manifested through a number of ongoing activities:

Provide facilities for public to fulfil their daily Islamic obligations, ie prayers.

Education classes for various age groups, Saturday classes, lessons in English and Arabic.

Invite renowned speakers to give lectures and hold seminars.

Unified celebration of Islamic festivals, ie Eid and Ramadan.

c. Main activities undertaken to further the charity's purposes for the public benefit

'Fundraising for various issues in support of the local community and wider areas.

Supporting the local community on social issues.

Achievements and performance

a. Review of activities

Increase in the number of regular attendees.

Growth in student base for regular Islamic classes for children making children proficient in Qu'ran and Arabic.

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2025

Continued growth in fund raising.

b. Reserves policy

Unrestricted funds are maintained at a level which equates to three months expenditure. Restricted funds are held for future charitable development.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 22/6/12.

The company is constituted under a Memorandum of Association dated 22/6/12 and is a registered charity number 1154340.

The principal object of the company is to provide education to the public to promote religious harmony and community cohesion.

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Plans for future periods

a. Future developments

The charity's aim is to be a exemplary organisation representing Muslim faith in the local community.

This report was approved by the Trustees, on 12 January 2026 and signed on their behalf by:

M R Chowdhury
Trustee

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 JUNE 2025

The Trustees (who are also directors of Islambradford for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ISLAMBRADFORD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Independent examiner's report to the Trustees of Islambradford (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 June 2024.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company'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 company and the company's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Dated: 12 January 2026

Maggie Lee ACCA

Philip Shaw & Co

ISLAMBRADFORD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Fundraising and donations	2	36,558	36,558	85,966
Grants		1,560	1,560	2,000
Educational activities		73,128	73,128	63,351
Room hire		-	-	1,305
Total income and endowments		111,246	111,246	152,622
Expenditure on:				
Direct costs on charitable activities	3	59,884	59,884	77,137
Administration costs	4	48,022	48,022	44,965
Total expenditure	5	107,906	107,906	122,102
Net income before other recognised gains and losses		3,340	3,340	30,520
Net movement in funds		3,340	3,340	30,520
Reconciliation of funds:				
Total funds brought forward		473,605	473,605	443,085
7Total funds carried forward		476,945	476,945	473,605

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)
REGISTERED NUMBER: 08116669

BALANCE SHEET
AS AT 30 JUNE 2025

		2025	2024
	Note	£	£
Fixed assets			
Tangible assets	9	337,513	330,067
Current assets			
Debtors	10	-	-
Cash at bank and in hand		140,077	144,658
		<u>140,077</u>	<u>144,658</u>
Creditors: amounts falling due within one year	11	(645)	(1,120)
		<u>139,432</u>	<u>143,538</u>
Net current assets		<u>139,432</u>	<u>143,538</u>
Net assets		<u>476,945</u>	<u>473,605</u>
Charity Funds			
Unrestricted funds	12	368,475	345,152
Restricted funds	12	108,470	128,453
Total funds		<u>476,945</u>	<u>473,605</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 12 January 2026 and signed on their behalf, by:

M R Chowdhury

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

IslamBradford 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies (continued)

1.4 Donations

All donations are recognised once the company has entitlement to the donation, it is probable that the donation will be received and the amount of donation receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company 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 receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

1. Accounting policies (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- 5% straight line
Plant and machinery	- 20% reducing balance
Fixtures and fittings	- 20% reducing balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

2. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising and donations	36,558	36,558	85,966
	<u>36,558</u>	<u>36,558</u>	<u>85,966</u>
<i>Total 2024</i>	<u>85,966</u>	<u>85,966</u>	

3. Direct costs on charitable activities

	Activity £	Total 2025 £	Total 2024 £
Educational materials and other costs	18,798	18,798	30,159
Wages and salaries	41,086	41,086	46,978
	<u>59,884</u>	<u>59,884</u>	<u>77,137</u>
<i>At 30 June 2024</i>	<u>77,137</u>	<u>77,137</u>	

4. Administration costs

	Unrestricted Funds 2025 £	Total funds 2025 £	Total funds 2024 £
Administration costs - Office administration	810	810	1,417
Administration costs - Advertising	428	428	-
Administration costs - Cleaning	-	62	62
Administration costs - Rates	1,113	1,113	3,769
Administration costs - Insurance	2,407	2,407	2,176
Administration costs - Light and heat	18,759	18,759	15,726
Administration costs - Repairs and maintenance	4,047	4,047	6,844
Administration costs – Accountancy fees	475	475	475
Administration – depreciation – fixture and fittings	1,797	1,797	1,292
Administration - depreciation – plant and machinery	787	787	228
Administration - depreciation - property	17,399	17,399	12,976
	<u>48,022</u>	<u>48,022</u>	<u>44,965</u>

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

5. Analysis of Expenditure by expenditure type

	Staff costs 2025 £	Depreciation 2025 £	Other costs 2025 £	Total 2025 £	<i>Total 2024 £</i>
Charitable activities	41,086	-	18,798	59,884	77,137
Expenditure on governance	-	19,983	28,039	48,022	44,965
	41,086	19,983	46,837	107,906	122,102
<i>Total 2024</i>	<i>46,978</i>	<i>14,496</i>	<i>60,628</i>	<i>122,102</i>	

6. Turnover

All turnover arose within the United Kingdom.

7. Net income/(expenditure)

This is stated after charging:

	2025 £	<i>2024 £</i>
Depreciation of tangible fixed assets:		
- owned by the charity	19,983	14,496

During the year, no Trustees received any remuneration (2024 - £NIL).

During the year, no Trustees received any benefits in kind (2024 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2024 - £NIL).

8. Staff costs

Staff costs were as follows:

	2025 £	<i>2024 £</i>
Wages and salaries	41,086	46,978

The average number of persons employed by the company during the year was as follows:

	2025 No.	<i>2024 No.</i>
Admin	10	10

No employee received remuneration amounting to more than £15,000 in either year.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

9. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 July 2024	519,047	17,949	112,032	649,028
Additions	22,118	2,791	2,520	27,429
At 30 June 2025	541,165	20,740	114,552	676,457
Depreciation				
At 1 July 2024	194,600	17,496	106,865	318,961
Charge for the year	17,399	787	1,797	19,983
At 30 June 2025	211,999	18,283	108,662	338,944
Net book value				
At 30 June 2025	329,166	2,457	5,890	337,513
At 30 June 2024	324,447	453	5,167	330,067

10. Debtors

	2025 £	2024 £
Other debtors	-	-

11. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	645	1,120

12. Statement of funds

Statement of funds - current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Balance at 30 June 2025 £
Unrestricted funds	345,152	111,246	(87,923)	368,475
Restricted funds	128,453	-	(19,983)	108,470
Total funds	473,605	111,246	(107,906)	476,945

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

12. Statement of funds

(continued)

Statement of funds – prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
Unrestricted funds	300,136	152,622	(107,606)	345,152
Restricted funds	142,949	-	(14,496)	128,453
Total funds	443,085	152,622	(122,102)	473,605

Summary of funds – current year

	Balance at 1 July 2024 £	Income £	Expenditure £	Balance at 30 June 2025 £
General funds	473,605	111,246	(107,906)	476,945

Summary of funds - prior year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
General funds	443,085	152,622	(122,102)	473,605

13. Analysis of net assets between funds Analysis

of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	337,513	337,513
Current assets	140,077	-	140,077
Creditors due within one year	(645)	-	(645)
	139,432	337,513	476,945

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted Funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
<i>Tangible fixed assets</i>	-	330,067	330,067
<i>Current assets</i>	144,658	-	144,658
<i>Creditors due within one year</i>	(1,120)	-	(1,120)
	<u>143,538</u>	<u>330,067</u>	<u>473,605</u>

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net income for the year (as per Statement of Financial Activities)	<u>3,340</u>	<u>30,520</u>
Net cash provided by operating activities	<u>3,340</u>	<u>30,520</u>

15. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand	<u>140,077</u>	<u>144,658</u>
Total	<u>140,077</u>	<u>144,658</u>

16. Related party transactions

There were no related party transactions.

ISLAMBRADFORD

England & Wales - Charity number 1154340

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **01 July 2023** To **30 June 2024**

Charity name: **IslamBradford**

Charity registration number: **1154340**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	➤ To educate Muslim about the basic teachings of Islam. ➤ To share with non-Muslims the basic teachings of Islam with view to increasing mutual understanding. ➤ To make positive contributions to Bradford's diverse community.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Lectures in English; Saturday Islamic School (Little Companions); Arabic language classes; Homework club; Qur'an reading classes for children; Monthly events featuring guest speakers' Community dinners; Open Days; School visits; Community trips; Fundraising for local charities; Sports activities
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All the trustees have read the guidance issued by the Charity Commission on public benefit as contained in PB1, PB2 & PB3.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment	Para 1.38	N/A

including program related investment		
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The centre continues to see steady growth and stability. We continue to widen our engagement with the wider community.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	None
Performance of fundraising activities against objectives set	Para 1.41	None
Investment performance against objectives	Para 1.41	None

Other		The charity has made a clear policy statement on its website and Facebook page regarding its stance on terrorism and extremism as follows: <i>“IslamBradford is a community organisation, which believes in peaceful coexistence with all segments of Bradford’s diverse community. We stand against all forms of extremism, terrorism, discrimination and anti-social behaviour and aim to add value to the community we live in for the betterment of all.”</i> The Charities Commission opened an investigation on 16 April 2024 (Ref: C-109050-K6N1) relating to a complaint received regarding a number of social media clips posted on X (formally Twitter) which allegedly show parts of talks/sermons delivered at the Charity. Following correspondence with the Commission, responding to it’s concerns, the investigation was closed on 21 February 2025.
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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Company
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	IslamBradford
Other name the charity uses	The IB Centre, The IslamBradford Centre
Registered charity number	1154340
Charity's principal address	1 City Road Bradford West Yorkshire BD8 8ER

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	M.CHOWDHURY			
2	M-CHIN-CHAN			
3	A.AKHUNZADA			
4				
5				
6				
7				
8				
9				
10				
11				
12				
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14				
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16				
17				
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19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
None		
M.CHOWDHURY		
M-CHIN-CHAN		
A.AKHUNZADA		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
M.CHOWDHURY		
M-CHIN-CHAN		
A.AKHUNZADA		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

Name of chief executive or names of senior staff members (Optional information)

None

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

N/A

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

--	--

Full name(s)

M. CHOWDHURY	
--------------	--

Position (eg Secretary,
Chair, etc)

TRUSTEE/CHAIR	
---------------	--

Date

23 March 2024

ISLAMBRADFORD

England & Wales - Charity number 1154340

Accounts



Trustees' Annual Report for the period

From 01/07/2022
Period end date

Period start date To 30/06/2023

Charity name: The Tritatna Buddhist Community (Colchester)

Charity registration number: 1046724

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	Advancement of the buddhist religion by encouraging members and others to live in accordance with the teaching of the Buddha and by supporting the teaching work of Order Members of the Triratna Buddhist Order and other duly ordained buddhists
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Teaching meditation and buddhism at public classes 4 times a week and running/supporting outreach groups. Training members and others towards ordination in the Triratna Buddhist Order. Providing facilities for Buddhist worship. Organising weekend retreats for women (twice a year), for men (once a year) and for joint groups (twice a year) Providing facilities for yoga classes, counselling and other therapeutic activities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have paid due regard to the Charity Commission guidance on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

Contribution made by volunteers	Para 1.38	The centre is run by volunteers and all teaching activity is carried out on a volunteer basis.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Following the removal of Covid restrictions we reopened the Centre to in-person classes. In addition to in-person classes we continued to run two daily on-line meditation session and weekly class teaching basic Buddhism. We also ran two introductory weekend retreats.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		
-------	--	--

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is in a sound financial position with annual income continuing to exceed expenditure.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The policy on reserves is to hold sufficient funds to meet any likely expenses falling due in the event of the charity having to wind up its affairs.
Amount of reserves held	Para 1.22	2500
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no uncertainties about the ability of the charity to continue operating.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Voluntary donation
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The charity relies on voluntary donations and so is at risk to a general downturn in economic circumstances that would affect people's ability to make donations.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Unincorporated Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected by members of the charity

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Triratna Buddhist Community (Colchester)
Other name the charity uses	
Registered charity number	1046724
Charity's principal address	2 Portland Road Colchester Essex CO2 7EH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year
1	Raymond Force	Chair	
2	Darren Barrenger	Secretary	1/7/22 – 30/9/22
3	Tom Sangster	Treasurer	
4	Kendal Lavery		
5	Michael Mills		
6	Beverley Wilson		
7			
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20			

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	n/a
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	n/a
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	n/a

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name

Raymond Lawrence Force

Position (eg Secretary, Chair, etc)

Chair

Date

30/11/2023

ISLAMBRADFORD
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

ISLAMBRADFORD
(A company limited by guarantee)

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ISLAMBRADFORD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR
THE YEAR ENDED 30 JUNE 2023**

Trustees

M R Chowdhury, Chair
M I Chin-Chan
A N Akhunzada
M A Issat

Company registered number

08116669

Charity registered number

1154340

Registered office

35 Hall Royd, Shipley, Bradford, West Yorkshire, BD18 3ED

Accountants

Philip Shaw & Co, 7 Duke Way, Wakefield, West Yorkshire, WF1 2ER

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their annual report together with the financial statements of for the year 1 July 2022 to 30 June 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

The charity's objectives as set out in the company's memorandum of association are to:

Promote the teachings of Islam in the community.

To provide quality educational and cultural programmes primarily aimed at the Muslim community in the English medium, but open to all faiths and backgrounds.

To engage with other communities in Bradford with a view to increased community cohesion and mutual understanding.

To make positive contributions for the wellbeing of all Bradfordians.

b. Activities for achieving objectives

The pursuit of the aforementioned objectives is manifested through a number of ongoing activities:

Provide facilities for public to fulfil their daily Islamic obligations, ie prayers.

Education classes for various age groups, Saturday classes, lessons in English and Arabic.

Invite renowned speakers to give lectures and hold seminars.

Unified celebration of Islamic festivals, ie Eid and Ramadan.

c. Main activities undertaken to further the charity's purposes for the public benefit

'Fundraising for various issues in support of the local community and wider areas.

Supporting the local community on social issues.

Achievements and performance

a. Review of activities

Increase in the number of regular attendees.

Growth in student base for regular Islamic classes for children making children proficient in Qu'ran and Arabic.

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

Continued growth in fund raising.

b. Reserves policy

Unrestricted funds are maintained at a level which equates to three months expenditure. Restricted funds are held for future charitable development.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 22/6/12.

The company is constituted under a Memorandum of Association dated 22/6/12 and is a registered charity number 1154340.

The principal object of the company is to provide education to the public to promote religious harmony and community cohesion.

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Plans for future periods

a. Future developments

The charity's aim is to be a exemplary organisation representing Muslim faith in the local community.

This report was approved by the Trustees, on 15 November 2023 and signed on their behalf by:

M R Chowdhury
Trustee

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

The Trustees (who are also directors of Islambradford for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ISLAMBRADFORD
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

Independent examiner's report to the Trustees of Islambradford (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 June 2023.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company'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 company and the company's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Dated: 15 November 2023

Maggie Lee ACCA

Philip Shaw & Co

ISLAMBRADFORD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Fundraising and donations	2	47,887	47,887	53,164
Educational activities		70,295	70,295	77,420
Room hire		325	325	-
Total income and endowments		118,507	118,507	130,584
Expenditure on:				
Direct costs on charitable activities	3	73,624	73,624	57,323
Administration costs	4	51,256	51,256	45,230
Total expenditure	5	124,880	124,880	102,553
Net income before other recognised gains and losses		(6,373)	(6,373)	28,031
Net movement in funds		(6,373)	(6,373)	28,031
Reconciliation of funds:				
Total funds brought forward		449,458	449,458	421,427
Total funds carried forward		443,085	443,085	449,458

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)
REGISTERED NUMBER: 08116669

BALANCE SHEET
AS AT 30 JUNE 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible assets	9	338,104	349,805
Current assets			
Debtors	10	4,750	4,750
Cash at bank and in hand		101,176	95,373
		105,926	100,123
Creditors: amounts falling due within one year	11	(945)	(470)
Net current assets		104,981	99,653
Net assets		443,085	449,458
Charity Funds			
Unrestricted funds	12	300,136	280,330
Restricted funds	12	142,949	169,128
Total funds		443,085	449,458

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 15 November 2023 and signed on their behalf, by:

M R Chowdhury

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

IslamBradford 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies (continued)

1.4 Donations

All donations are recognised once the company has entitlement to the donation, it is probable that the donation will be received and the amount of donation receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company 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 receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- 5% straight line
Plant and machinery	- 20% reducing balance
Fixtures and fittings	- 20% reducing balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

2. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising and donations	47,887	47,887	53,164
	<u>47,887</u>	<u>47,887</u>	<u>53,164</u>
<i>Total 2022</i>	<u>53,164</u>	<u>53,164</u>	

3. Direct costs on charitable activities

	Activity £	Total 2023 £	Total 2022 £
Educational materials and other costs	31,944	31,944	14,959
Wages and salaries	41,680	41,680	42,364
	<u>73,624</u>	<u>73,624</u>	<u>57,323</u>
<i>At 30 June 2022</i>	<u>57,323</u>	<u>57,323</u>	

4. Administration costs

	Unrestricted Funds 2023 £	Total funds 2023 £	Total funds 2022 £
Administration costs - Office administration	1,908	1,908	1,662
Administration costs - Advertising	40	40	-
Administration costs - Cleaning	3,098	3,098	-
Administration costs - Telephone	-	-	-
Administration costs - Insurance	13	13	1,813
Administration costs - Light and heat	15,577	15,577	12,858
Administration costs - Repairs and maintenance	3,966	3,966	3,292
Administration costs - Equipment hire	-	-	-
Administration costs - Accountancy fees	475	475	150
Administration - depreciation - tangible fixed assets	227	227	227
Administration - depreciation - property	25,952	25,952	25,228
	<u>51,256</u>	<u>51,256</u>	<u>45,230</u>

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5. Analysis of Expenditure by expenditure type

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	<i>Total 2022 £</i>
Charitable activities	41,680	-	31,944	73,624	57,323
Expenditure on governance	-	26,179	32,714	51,256	45,230
	41,680	26,179	64,658	124,880	102,553
<i>Total 2021</i>	<i>42,364</i>	<i>25,455</i>	<i>34,734</i>	<i>102,553</i>	

6. Turnover

All turnover arose within the United Kingdom.

7. Net income/(expenditure)

This is stated after charging:

	2023 £	<i>2022 £</i>
Depreciation of tangible fixed assets:		
- owned by the charity	26,179	25,455

During the year, no Trustees received any remuneration (2022 - £NIL).

During the year, no Trustees received any benefits in kind (2022 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

8. Staff costs

Staff costs were as follows:

	2023 £	<i>2022 £</i>
Wages and salaries	41,680	41,680

The average number of persons employed by the company during the year was as follows:

	2023 No.	<i>2022 No.</i>
Admin	10	10

No employee received remuneration amounting to more than £15,000 in either year.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

9. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 July 2022	504,569	17,949	105,573	628,091
Additions	14,478	-	-	14,478
At 30 June 2023	519,047	17,949	105,573	642,569
Depreciation				
At 1 July 2022	155,672	17,041	105,573	278,286
Charge for the year	25,952	227	-	26,179
At 30 June 2023	181,624	17,268	105,573	304,465
Net book value				
At 30 June 2023	337,423	681	-	338,104
At 30 June 2022	348,897	908	-	349,805

10. Debtors

	2023 £	2022 £
Other debtors	4,750	4,750

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	945	470

12. Statement of funds

Statement of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
Unrestricted funds	280,330	118,507	(98,701)	300,136
Restricted funds	169,128	-	(26,179)	142,949
Total funds	449,458	118,507	(124,880)	443,085

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

12. Statement of funds

(continued)

Statement of funds – prior year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Unrestricted funds	226,844	130,584	(77,098)	280,330
Restricted funds	194,583	-	(25,455)	169,128
Total funds	421,427	130,584	(102,553)	449,458

Summary of funds – current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
General funds	449,458	118,507	(124,880)	443,085

Summary of funds - prior year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
General funds	421,427	130,584	(102,553)	449,458

13. Analysis of net assets between funds Analysis

of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	338,104	338,104
Current assets	105,926	-	105,926
Creditors due within one year	(945)	-	(945)
	104,981	338,104	443,085

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted Funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
<i>Tangible fixed assets</i>	-	349,805	349,805
<i>Current assets</i>	100,123	-	100,123
<i>Creditors due within one year</i>	(470)	-	(470)
	<u>99,653</u>	<u>349,805</u>	<u>449,458</u>

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	<u>(6,373)</u>	<u>28,031</u>
Net cash provided by operating activities	<u>(6,373)</u>	<u>28,031</u>

15. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	<u>101,176</u>	<u>95,373</u>
Total	<u>101,176</u>	<u>95,373</u>

16. Related party transactions

There were no related party transactions.

ISLAMBRADFORD
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

ISLAMBRADFORD
(A company limited by guarantee)

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ISLAMBRADFORD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR
THE YEAR ENDED 30 JUNE 2023**

Trustees

M R Chowdhury, Chair
M I Chin-Chan
A N Akhunzada
M A Issat

Company registered number

08116669

Charity registered number

1154340

Registered office

35 Hall Royd, Shipley, Bradford, West Yorkshire, BD18 3ED

Accountants

Philip Shaw & Co, 7 Duke Way, Wakefield, West Yorkshire, WF1 2ER

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their annual report together with the financial statements of for the year 1 July 2022 to 30 June 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

The charity's objectives as set out in the company's memorandum of association are to:

Promote the teachings of Islam in the community.

To provide quality educational and cultural programmes primarily aimed at the Muslim community in the English medium, but open to all faiths and backgrounds.

To engage with other communities in Bradford with a view to increased community cohesion and mutual understanding.

To make positive contributions for the wellbeing of all Bradfordians.

b. Activities for achieving objectives

The pursuit of the aforementioned objectives is manifested through a number of ongoing activities:

Provide facilities for public to fulfil their daily Islamic obligations, ie prayers.

Education classes for various age groups, Saturday classes, lessons in English and Arabic.

Invite renowned speakers to give lectures and hold seminars.

Unified celebration of Islamic festivals, ie Eid and Ramadan.

c. Main activities undertaken to further the charity's purposes for the public benefit

'Fundraising for various issues in support of the local community and wider areas.

Supporting the local community on social issues.

Achievements and performance

a. Review of activities

Increase in the number of regular attendees.

Growth in student base for regular Islamic classes for children making children proficient in Qu'ran and Arabic.

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

Continued growth in fund raising.

b. Reserves policy

Unrestricted funds are maintained at a level which equates to three months expenditure. Restricted funds are held for future charitable development.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 22/6/12.

The company is constituted under a Memorandum of Association dated 22/6/12 and is a registered charity number 1154340.

The principal object of the company is to provide education to the public to promote religious harmony and community cohesion.

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Plans for future periods

a. Future developments

The charity's aim is to be a exemplary organisation representing Muslim faith in the local community.

This report was approved by the Trustees, on 15 November 2023 and signed on their behalf by:

M R Chowdhury
Trustee

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

The Trustees (who are also directors of Islambradford for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ISLAMBRADFORD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2023

Independent examiner's report to the Trustees of Islambradford (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 June 2023.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company'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 company and the company's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Dated: 15 November 2023

Maggie Lee ACCA

Philip Shaw & Co

ISLAMBRADFORD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Fundraising and donations	2	47,887	47,887	53,164
Educational activities		70,295	70,295	77,420
Room hire		325	325	-
Total income and endowments		118,507	118,507	130,584
Expenditure on:				
Direct costs on charitable activities	3	73,624	73,624	57,323
Administration costs	4	51,256	51,256	45,230
Total expenditure	5	124,880	124,880	102,553
Net income before other recognised gains and losses		(6,373)	(6,373)	28,031
Net movement in funds		(6,373)	(6,373)	28,031
Reconciliation of funds:				
Total funds brought forward		449,458	449,458	421,427
Total funds carried forward		443,085	443,085	449,458

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)
REGISTERED NUMBER: 08116669

BALANCE SHEET
AS AT 30 JUNE 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible assets	9	338,104	349,805
Current assets			
Debtors	10	4,750	4,750
Cash at bank and in hand		101,176	95,373
		105,926	100,123
Creditors: amounts falling due within one year	11	(945)	(470)
Net current assets		104,981	99,653
Net assets		443,085	449,458
Charity Funds			
Unrestricted funds	12	300,136	280,330
Restricted funds	12	142,949	169,128
Total funds		443,085	449,458

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 15 November 2023 and signed on their behalf, by:

M R Chowdhury

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

IslamBradford 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies (continued)

1.4 Donations

All donations are recognised once the company has entitlement to the donation, it is probable that the donation will be received and the amount of donation receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company 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 receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. Accounting policies (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- 5% straight line
Plant and machinery	- 20% reducing balance
Fixtures and fittings	- 20% reducing balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

2. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising and donations	47,887	47,887	53,164
	<u>47,887</u>	<u>47,887</u>	<u>53,164</u>
<i>Total 2022</i>	<u>53,164</u>	<u>53,164</u>	

3. Direct costs on charitable activities

	Activity £	Total 2023 £	Total 2022 £
Educational materials and other costs	31,944	31,944	14,959
Wages and salaries	41,680	41,680	42,364
	<u>73,624</u>	<u>73,624</u>	<u>57,323</u>
<i>At 30 June 2022</i>	<u>57,323</u>	<u>57,323</u>	

4. Administration costs

	Unrestricted Funds 2023 £	Total funds 2023 £	Total funds 2022 £
Administration costs - Office administration	1,908	1,908	1,662
Administration costs - Advertising	40	40	-
Administration costs - Cleaning	3,098	3,098	-
Administration costs - Telephone	-	-	-
Administration costs - Insurance	13	13	1,813
Administration costs - Light and heat	15,577	15,577	12,858
Administration costs - Repairs and maintenance	3,966	3,966	3,292
Administration costs - Equipment hire	-	-	-
Administration costs - Accountancy fees	475	475	150
Administration - depreciation - tangible fixed assets	227	227	227
Administration - depreciation - property	25,952	25,952	25,228
	<u>51,256</u>	<u>51,256</u>	<u>45,230</u>

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

5. Analysis of Expenditure by expenditure type

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	<i>Total 2022 £</i>
Charitable activities	41,680	-	31,944	73,624	57,323
Expenditure on governance	-	26,179	32,714	51,256	45,230
	41,680	26,179	64,658	124,880	102,553
<i>Total 2021</i>	<i>42,364</i>	<i>25,455</i>	<i>34,734</i>	<i>102,553</i>	

6. Turnover

All turnover arose within the United Kingdom.

7. Net income/(expenditure)

This is stated after charging:

	2023 £	<i>2022 £</i>
Depreciation of tangible fixed assets:		
- owned by the charity	26,179	25,455

During the year, no Trustees received any remuneration (2022 - £NIL).

During the year, no Trustees received any benefits in kind (2022 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

8. Staff costs

Staff costs were as follows:

	2023 £	<i>2022 £</i>
Wages and salaries	41,680	41,680

The average number of persons employed by the company during the year was as follows:

	2023 No.	<i>2022 No.</i>
Admin	10	10

No employee received remuneration amounting to more than £15,000 in either year.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

9. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 July 2022	504,569	17,949	105,573	628,091
Additions	14,478	-	-	14,478
At 30 June 2023	519,047	17,949	105,573	642,569
Depreciation				
At 1 July 2022	155,672	17,041	105,573	278,286
Charge for the year	25,952	227	-	26,179
At 30 June 2023	181,624	17,268	105,573	304,465
Net book value				
At 30 June 2023	337,423	681	-	338,104
At 30 June 2022	348,897	908	-	349,805

10. Debtors

	2023 £	2022 £
Other debtors	4,750	4,750

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	945	470

12. Statement of funds

Statement of funds - current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
Unrestricted funds	280,330	118,507	(98,701)	300,136
Restricted funds	169,128	-	(26,179)	142,949
Total funds	449,458	118,507	(124,880)	443,085

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

12. Statement of funds

(continued)

Statement of funds – prior year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Unrestricted funds	226,844	130,584	(77,098)	280,330
Restricted funds	194,583	-	(25,455)	169,128
Total funds	421,427	130,584	(102,553)	449,458

Summary of funds – current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
General funds	449,458	118,507	(124,880)	443,085

Summary of funds - prior year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
General funds	421,427	130,584	(102,553)	449,458

13. Analysis of net assets between funds Analysis

of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	338,104	338,104
Current assets	105,926	-	105,926
Creditors due within one year	(945)	-	(945)
	104,981	338,104	443,085

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted Funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
<i>Tangible fixed assets</i>	-	349,805	349,805
<i>Current assets</i>	100,123	-	100,123
<i>Creditors due within one year</i>	(470)	-	(470)
	<u>99,653</u>	<u>349,805</u>	<u>449,458</u>

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	<u>(6,373)</u>	<u>28,031</u>
Net cash provided by operating activities	<u>(6,373)</u>	<u>28,031</u>

15. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	<u>101,176</u>	<u>95,373</u>
Total	<u>101,176</u>	<u>95,373</u>

16. Related party transactions

There were no related party transactions.

ISLAMBRADFORD

England & Wales - Charity number 1154340

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 01 July 2022 **To** 30 June 2022

Charity name: IslamBradford

Charity registration number: 1154340

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	➤ To educate Muslim about the basic teachings of Islam. ➤ To share with non-Muslims the basic teachings of Islam with view to increasing mutual understanding. ➤ To make positive contributions to Bradford's diverse community.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Lectures in English; Saturday Islamic School (Little Companions); Arabic language classes; Homework club; Qur'an reading classes for children; Monthly events featuring guest speakers' Community dinners; Open Days; School visits; Community trips; Fundraising for local charities; Sports activities
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	All the trustees have read the guidance issued by the Charity Commission on public benefit as contained in PB1, PB2 & PB3.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
		N/A

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The centre continues to see steady growth and stability. We continue to widen our engagement with the wider community.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	None
Performance of fundraising activities against objectives set	Para 1.41	None
		None

Investment performance against objectives	Para 1.41	
Other		The charity has made a clear policy statement on its website and Facebook page regarding its stance on terrorism and extremism as follows: <i>“IslamBradford is a community organisation, which believes in peaceful coexistence with all segments of Bradford’s diverse community. We stand against all forms of extremism, terrorism, discrimination and anti-social behaviour and aim to add value to the community we live in for the betterment of all.”</i>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Company
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	IslamBradford
Other name the charity uses	The IB Centre, The IslamBradford Centre
Registered charity number	1154340

Charity's principal address	1 City Road Bradford West Yorkshire BD8 8ER

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	M.CHOWDHURY			
2	M-CHIN-CHAN			
3	A.AKHUNZADA			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		
None		
M.CHOWDHURY		
M-CHIN-CHAN		
A.AKHUNZADA		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
M.CHOWDHURY		

M-CHIN-CHAN		
A.AKHUNZADA		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

Name of chief executive or names of senior staff members (Optional information)

None

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

N/A

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

--	--

Full name(s)

M. CHOWDHURY

M. CHOWDHURY	
--------------	--

Position (eg
Secretary, Chair, etc)

TRUSTEE/CHAIR

TRUSTEE/CHAIR	
---------------	--

Date

16 March 2023

16 March 2023

ISLAMBRADFORD
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

ISLAMBRADFORD
(A company limited by guarantee)

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ISLAMBRADFORD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND
ADVISERS FOR THE YEAR ENDED 30 JUNE 2022**

Trustees

M R Chowdhury, Chair
M I Chin-Chan
A N Akhunzada
M A Issat

Company registered number

08116669

Charity registered number

1154340

Registered office

35 Hall Royd, Shipley, Bradford, West Yorkshire, BD18 3ED

Accountants

Philip Shaw & Co, 7 Duke Way, Wakefield, West Yorkshire, WF1 2ER

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their annual report together with the financial statements of for the year 1 July 2020 to 30 June 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

The charity's objectives as set out in the company's memorandum of association are to:

Promote the teachings of Islam in the community.

To provide quality educational and cultural programmes primarily aimed at the Muslim community in the English medium, but open to all faiths and backgrounds.

To engage with other communities in Bradford with a view to increased community cohesion and mutual understanding.

To make positive contributions for the wellbeing of all Bradfordians.

b. Activities for achieving objectives

The pursuit of the aforementioned objectives is manifested through a number of ongoing activities:

Provide facilities for public to fulfil their daily Islamic obligations, ie prayers.

Education classes for various age groups, Saturday classes, lessons in English and Arabic.

Invite renowned speakers to give lectures and hold seminars.

Unified celebration of Islamic festivals, ie Eid and Ramadan.

c. Main activities undertaken to further the charity's purposes for the public benefit

'Fundraising for various issues in support of the local community and wider areas.

Supporting the local community on social issues.

Achievements and performance

a. Review of activities

Increase in the number of regular attendees.

Growth in student base for regular Islamic classes for children making children proficient in Qu'ran and Arabic.

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2022

Continued growth in fund raising.

b. Reserves policy

Unrestricted funds are maintained at a level which equates to three months expenditure. Restricted funds are held for future charitable development.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 22/6/12.

The company is constituted under a Memorandum of Association dated 22/6/12 and is a registered charity number 1154340.

The principal object of the company is to provide education to the public to promote religious harmony and community cohesion.

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Plans for future periods

a. Future developments

The charity's aim is to be a exemplary organisation representing Muslim faith in the local community.

This report was approved by the Trustees, on 15 March 2023 and signed on their behalf by:

M R Chowdhury
Trustee

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees (who are also directors of Islambradford for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ISLAMBRADFORD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Independent examiner's report to the Trustees of Islambradford (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 June 2022.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company'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 company and the company's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Dated: 15 March 2023

Maggie Lee ACCA

Philip Shaw & Co

ISLAMBRADFORD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Fundraising and donations	2	53,164	53,164	27,554
Educational activities		77,420	77,420	51,410
Total income and endowments		130,584	130,584	78,964
Expenditure on:				
Direct costs on charitable activities	3	57,323	34,499	34,499
Administration costs	4	45,230	45,230	49,438
Total expenditure	5	102,553	102,553	83,937
Net income before other recognised gains and losses		28,031	28,031	(4,973)
Net movement in funds		28,031	28,031	(4,973)
Reconciliation of funds:				
Total funds brought forward		421,427	421,427	426,400
Total funds carried forward		449,458	449,458	421,427

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)
REGISTERED NUMBER: 08116669

BALANCE SHEET
AS AT 30 JUNE 2022

		2022	2021
	Note	£	£
Fixed assets			
Tangible assets	9	349,805	369,205
Current assets			
Debtors	10	4,750	3,329
Cash at bank and in hand		95,373	49,213
		100,123	52,542
Creditors: amounts falling due within one year	11	(470)	(320)
Net current assets		99,653	52,222
Net assets		449,458	421,427
Charity Funds			
Unrestricted funds	12	226,844	226,844
Restricted funds	12	194,583	194,583
Total funds		449,458	421,427

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 15 March 2023 and signed on their behalf, by:

M R Chowdhury

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

IslamBradford 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies (continued)

1.4 Donations

All donations are recognised once the company has entitlement to the donation, it is probable that the donation will be received and the amount of donation receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company 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 receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- 5% straight line
Plant and machinery	- 20% reducing balance
Fixtures and fittings	- 20% reducing balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 202**

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising and donations	53,164	53,164	27,554
<i>Total 2021</i>	27,554	27,554	

3. Direct costs on charitable activities

	Activity £	Total 2022 £	Total 2021 £
Educational materials and other costs	14,959	14,959	6,082
Wages and salaries	42,364	42,364	28,417
	57,323	57,323	34,499
<i>At 30 June 2020</i>	34,499	34,499	

4. Administration costs

	Unrestricted Funds 2022 £	Total funds 2022 £	Total funds 2021 £
Administration costs - Office administration	1,662	1,662	343
Administration costs - Advertising	-	-	-
Administration costs - Cleaning	-	-	45
Administration costs - Telephone	-	-	215
Administration costs - Insurance	1,813	1,813	1,708
Administration costs - Light and heat	12,858	12,858	12,418
Administration costs - Repairs and maintenance	3,292	3,292	9,577
Administration costs - Equipment hire	-	-	-
Administration costs - Accountancy fees	150	150	150
Administration - depreciation - tangible fixed assets	227	227	-
Administration - depreciation - property	25,228	25,228	24,982
	45,230	45,230	49,438

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

5. Analysis of Expenditure by expenditure type

	Staff costs 2022	Depreciation 2022	Other costs 2022	Total 2022	<i>Total 2021</i>
	£	£	£	£	£
Charitable activities	42,364	-	14,959	57,323	34,499
Expenditure on governance	-	25,455	19,775	45,230	49,438
	<u>42,364</u>	<u>25,455</u>	<u>34,734</u>	<u>102,553</u>	<u>83,937</u>
<i>Total 2021</i>	<u>28,417</u>	<u>24,892</u>	<u>30,628</u>	<u>83,937</u>	

6. Turnover

All turnover arose within the United Kingdom.

7. Net income/(expenditure)

This is stated after charging:

	2022	<i>2021</i>
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	<u>25,455</u>	<u>24,892</u>

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

8. Staff costs

Staff costs were as follows:

	2022	<i>2021</i>
	£	£
Wages and salaries	<u>42,364</u>	<u>28,417</u>

The average number of persons employed by the company during the year was as follows:

	2022	<i>2021</i>
	No.	No.
Admin	10	10

No employee received remuneration amounting to more than £15,000 in either year.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

9. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 July 2021	499,649	16,814	105,573	622,036
Additions	4,920	1,135	-	6,055
At 30 June 2022	504,569	17,949	105,573	628,091
Depreciation				
At 1 July 2021	130,444	16,814	105,573	252,831
Charge for the year	25,228	227	-	25,455
At 30 June 2022	155,672	17,041	105,573	278,286
Net book value				
At 30 June 2022	348,897	908	-	349,805
At 30 June 2021	369,205	-	-	369,205

10. Debtors

	2022 £	2021 £
Other debtors	4,750	3,329

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	470	320

12. Statement of funds

Statement of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2021 £
Unrestricted funds	226,844	130,584	(77,098)	280,330
Restricted funds	194,583	-	(25,455)	169,128
Total funds	421,427	130,584	(102,553)	449,458

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

12. Statement of funds

(continued)

Statement of funds – prior year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Unrestricted funds	206,925	78,964	(59,045)	226,844
Restricted funds	219,475	-	(24,892)	194,583
Total funds	426,400	78,964	(83,937)	421,427

Summary of funds – current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
General funds	421,427	130,584	(102,553)	449,458

Summary of funds - prior year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
General funds	426,400	78,964	(83,937)	421,427

13. Analysis of net assets between funds Analysis

of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	349,805	349,805
Current assets	100,123	-	100,124
Creditors due within one year	(470)	-	(470)
	99,653	349,805	449,458

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted Funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
<i>Tangible fixed assets</i>	-	369,205	369,205
<i>Current assets</i>	52,452	-	52,452
<i>Creditors due within one year</i>	(320)	-	(320)
	<u>52,222</u>	<u>369,205</u>	<u>421,427</u>

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	<u>28,031</u>	<u>(4,973)</u>
Net cash provided by operating activities	<u>28,031</u>	<u>(4,973)</u>

15. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	<u>95,373</u>	<u>49,213</u>
Total	<u>95,373</u>	<u>49,213</u>

16. Related party transactions

There were no related party transactions.

ISLAMBRADFORD
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

ISLAMBRADFORD
(A company limited by guarantee)

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ISLAMBRADFORD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND
ADVISERS FOR THE YEAR ENDED 30 JUNE 2022**

Trustees

M R Chowdhury, Chair
M I Chin-Chan
A N Akhunzada
M A Issat

Company registered number

08116669

Charity registered number

1154340

Registered office

35 Hall Royd, Shipley, Bradford, West Yorkshire, BD18 3ED

Accountants

Philip Shaw & Co, 7 Duke Way, Wakefield, West Yorkshire, WF1 2ER

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees present their annual report together with the financial statements of for the year 1 July 2020 to 30 June 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

The charity's objectives as set out in the company's memorandum of association are to:

Promote the teachings of Islam in the community.

To provide quality educational and cultural programmes primarily aimed at the Muslim community in the English medium, but open to all faiths and backgrounds.

To engage with other communities in Bradford with a view to increased community cohesion and mutual understanding.

To make positive contributions for the wellbeing of all Bradfordians.

b. Activities for achieving objectives

The pursuit of the aforementioned objectives is manifested through a number of ongoing activities:

Provide facilities for public to fulfil their daily Islamic obligations, ie prayers.

Education classes for various age groups, Saturday classes, lessons in English and Arabic.

Invite renowned speakers to give lectures and hold seminars.

Unified celebration of Islamic festivals, ie Eid and Ramadan.

c. Main activities undertaken to further the charity's purposes for the public benefit

'Fundraising for various issues in support of the local community and wider areas.

Supporting the local community on social issues.

Achievements and performance

a. Review of activities

Increase in the number of regular attendees.

Growth in student base for regular Islamic classes for children making children proficient in Qu'ran and Arabic.

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2022

Continued growth in fund raising.

b. Reserves policy

Unrestricted funds are maintained at a level which equates to three months expenditure. Restricted funds are held for future charitable development.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 22/6/12.

The company is constituted under a Memorandum of Association dated 22/6/12 and is a registered charity number 1154340.

The principal object of the company is to provide education to the public to promote religious harmony and community cohesion.

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Plans for future periods

a. Future developments

The charity's aim is to be a exemplary organisation representing Muslim faith in the local community.

This report was approved by the Trustees, on 15 March 2023 and signed on their behalf by:

M R Chowdhury
Trustee

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

The Trustees (who are also directors of Islambradford for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ISLAMBRADFORD
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

Independent examiner's report to the Trustees of Islambradford (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 June 2022.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company'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 company and the company's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Dated: 15 March 2023

Maggie Lee ACCA

Philip Shaw & Co

ISLAMBRADFORD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Fundraising and donations	2	53,164	53,164	27,554
Educational activities		77,420	77,420	51,410
Total income and endowments		<u>130,584</u>	<u>130,584</u>	<u>78,964</u>
Expenditure on:				
Direct costs on charitable activities	3	57,323	34,499	34,499
Administration costs	4	45,230	45,230	49,438
Total expenditure	5	<u>102,553</u>	<u>102,553</u>	<u>83,937</u>
Net income before other recognised gains and losses		28,031	28,031	(4,973)
Net movement in funds		28,031	28,031	(4,973)
Reconciliation of funds:				
Total funds brought forward		421,427	421,427	426,400
Total funds carried forward		<u><u>449,458</u></u>	<u><u>449,458</u></u>	<u><u>421,427</u></u>

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)
REGISTERED NUMBER: 08116669

BALANCE SHEET
AS AT 30 JUNE 2022

		2022	2021
	Note	£	£
Fixed assets			
Tangible assets	9	349,805	369,205
Current assets			
Debtors	10	4,750	3,329
Cash at bank and in hand		95,373	49,213
		100,123	52,542
Creditors: amounts falling due within one year	11	(470)	(320)
Net current assets		99,653	52,222
Net assets		449,458	421,427
Charity Funds			
Unrestricted funds	12	226,844	226,844
Restricted funds	12	194,583	194,583
Total funds		449,458	421,427

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 15 March 2023 and signed on their behalf, by:

M R Chowdhury

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

IslamBradford 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies (continued)

1.4 Donations

All donations are recognised once the company has entitlement to the donation, it is probable that the donation will be received and the amount of donation receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company 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 receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting policies (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- 5% straight line
Plant and machinery	- 20% reducing balance
Fixtures and fittings	- 20% reducing balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 202**

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising and donations	53,164	53,164	27,554
<i>Total 2021</i>	27,554	27,554	

3. Direct costs on charitable activities

	Activity £	Total 2022 £	Total 2021 £
Educational materials and other costs	14,959	14,959	6,082
Wages and salaries	42,364	42,364	28,417
	57,323	57,323	34,499
<i>At 30 June 2020</i>	34,499	34,499	

4. Administration costs

	Unrestricted Funds 2022 £	Total funds 2022 £	Total funds 2021 £
Administration costs - Office administration	1,662	1,662	343
Administration costs - Advertising	-	-	-
Administration costs - Cleaning	-	-	45
Administration costs - Telephone	-	-	215
Administration costs - Insurance	1,813	1,813	1,708
Administration costs - Light and heat	12,858	12,858	12,418
Administration costs - Repairs and maintenance	3,292	3,292	9,577
Administration costs - Equipment hire	-	-	-
Administration costs - Accountancy fees	150	150	150
Administration - depreciation - tangible fixed assets	227	227	-
Administration - depreciation - property	25,228	25,228	24,982
	45,230	45,230	49,438

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

5. Analysis of Expenditure by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	<i>Total 2021 £</i>
Charitable activities	42,364	-	14,959	57,323	34,499
Expenditure on governance	-	25,455	19,775	45,230	49,438
	42,364	25,455	34,734	102,553	83,937
<i>Total 2021</i>	<i>28,417</i>	<i>24,892</i>	<i>30,628</i>	<i>83,937</i>	

6. Turnover

All turnover arose within the United Kingdom.

7. Net income/(expenditure)

This is stated after charging:

	2022 £	<i>2021 £</i>
Depreciation of tangible fixed assets:		
- owned by the charity	25,455	24,892

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2021 - £NIL).

8. Staff costs

Staff costs were as follows:

	2022 £	<i>2021 £</i>
Wages and salaries	42,364	28,417

The average number of persons employed by the company during the year was as follows:

	2022 No.	<i>2021 No.</i>
Admin	10	10

No employee received remuneration amounting to more than £15,000 in either year.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

9. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 July 2021	499,649	16,814	105,573	622,036
Additions	4,920	1,135	-	6,055
At 30 June 2022	504,569	17,949	105,573	628,091
Depreciation				
At 1 July 2021	130,444	16,814	105,573	252,831
Charge for the year	25,228	227	-	25,455
At 30 June 2022	155,672	17,041	105,573	278,286
Net book value				
At 30 June 2022	348,897	908	-	349,805
At 30 June 2021	369,205	-	-	369,205

10. Debtors

	2022 £	2021 £
Other debtors	4,750	3,329

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	470	320

12. Statement of funds

Statement of funds - current year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2021 £
Unrestricted funds	226,844	130,584	(77,098)	280,330
Restricted funds	194,583	-	(25,455)	169,128
Total funds	421,427	130,584	(102,553)	449,458

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

12. Statement of funds

(continued)

Statement of funds – prior year

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
Unrestricted funds	206,925	78,964	(59,045)	226,844
Restricted funds	219,475	-	(24,892)	194,583
Total funds	426,400	78,964	(83,937)	421,427

Summary of funds – current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
General funds	421,427	130,584	(102,553)	449,458

Summary of funds - prior year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
General funds	426,400	78,964	(83,937)	421,427

13. Analysis of net assets between funds Analysis

of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	349,805	349,805
Current assets	100,123	-	100,124
Creditors due within one year	(470)	-	(470)
	99,653	349,805	449,458

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted Funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
<i>Tangible fixed assets</i>	-	369,205	369,205
<i>Current assets</i>	52,452	-	52,452
<i>Creditors due within one year</i>	(320)	-	(320)
	<u>52,222</u>	<u>369,205</u>	<u>421,427</u>

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	<u>28,031</u>	<u>(4,973)</u>
Net cash provided by operating activities	<u>28,031</u>	<u>(4,973)</u>

15. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	<u>95,373</u>	<u>49,213</u>
Total	<u>95,373</u>	<u>49,213</u>

16. Related party transactions

There were no related party transactions.

ISLAMBRADFORD

England & Wales - Charity number 1154340

Accounts

ISLAMBRADFORD
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

ISLAMBRADFORD
(A company limited by guarantee)

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ISLAMBRADFORD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND
ADVISERS FOR THE YEAR ENDED 30 JUNE 2021**

Trustees

M R Chowdhury, Chair
M I Chin-Chan
A N Akhunzada
M A Issat

Company registered number

08116669

Charity registered number

1154340

Registered office

35 Hall Royd, Shipley, Bradford, West Yorkshire, BD18 3ED

Accountants

Philip Shaw & Co, 7 Duke Way, Wakefield, West Yorkshire, WF1 2ER

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2021

The Trustees present their annual report together with the financial statements of for the year 1 July 2020 to 30 June 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

The charity's objectives as set out in the company's memorandum of association are to:

Promote the teachings of Islam in the community.

To provide quality educational and cultural programmes primarily aimed at the Muslim community in the English medium, but open to all faiths and backgrounds.

To engage with other communities in Bradford with a view to increased community cohesion and mutual understanding.

To make positive contributions for the wellbeing of all Bradfordians.

b. Activities for achieving objectives

The pursuit of the aforementioned objectives is manifested through a number of ongoing activities:

Provide facilities for public to fulfil their daily Islamic obligations, ie prayers.

Education classes for various age groups, Saturday classes, lessons in English and Arabic.

Invite renowned speakers to give lectures and hold seminars.

Unified celebration of Islamic festivals, ie Eid and Ramadan.

c. Main activities undertaken to further the charity's purposes for the public benefit

'Fundraising for various issues in support of the local community and wider areas.

Supporting the local community on social issues.

Achievements and performance

a. Review of activities

Increase in the number of regular attendees.

Growth in student base for regular Islamic classes for children making children proficient in Qu'ran and Arabic.

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2021

Continued growth in fund raising.

b. Reserves policy

Unrestricted funds are maintained at a level which equates to three months expenditure. Restricted funds are held for future charitable development.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 22/6/12.

The company is constituted under a Memorandum of Association dated 22/6/12 and is a registered charity number 1154340.

The principal object of the company is to provide education to the public to promote religious harmony and community cohesion.

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Plans for future periods

a. Future developments

The charity's aim is to be a exemplary organisation representing Muslim faith in the local community.

This report was approved by the Trustees, on 26 November 2021 and signed on their behalf by:

M R Chowdhury
Trustee

ISLAMBRADFORD
(A company limited by guarantee)

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

The Trustees (who are also directors of Islambradford for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ISLAMBRADFORD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2021

Independent examiner's report to the Trustees of Islambradford (the 'company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 30 June 2021.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company'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 company and the company's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed:

Dated: 26 November 2021

Maggie Lee ACCA

Philip Shaw & Co

ISLAMBRADFORD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Fundraising and donations	2	27,554	27,554	79,763
Educational activities		51,410	51,410	38,161
Total income and endowments		<u>78,964</u>	<u>78,964</u>	<u>117,924</u>
Expenditure on:				
Direct costs on charitable activities	3	34,499	34,499	56,279
Administration costs	4	49,438	49,438	46,554
Total expenditure	5	<u>83,937</u>	<u>83,937</u>	<u>102,833</u>
Net income before other recognised gains and losses		(4,973)	(4,973)	15,091
Net movement in funds		(4,973)	(4,973)	15,091
Reconciliation of funds:				
Total funds brought forward		426,400	426,400	411,309
Total funds carried forward		<u><u>421,427</u></u>	<u><u>421,427</u></u>	<u><u>426,400</u></u>

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)
REGISTERED NUMBER: 08116669

BALANCE SHEET
AS AT 30 JUNE 2021

		2021	2020
	Note	£	£
Fixed assets			
Tangible assets	9	369,205	394,187
Current assets			
Debtors	10	3,329	8,528
Cash at bank and in hand		49,213	26,607
		52,542	35,135
Creditors: amounts falling due within one year	11	(320)	(2,922)
Net current assets		52,222	32,213
Net assets		421,427	426,400
Charity Funds			
Unrestricted funds	12	226,844	206,925
Restricted funds	12	194,583	219,475
Total funds		421,427	426,400

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 26 November 2021 and signed on their behalf, by:

M R Chowdhury

The notes on pages 8 to 15 form part of these financial statements.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

IslamBradford 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. Accounting policies (continued)

1.4 Donations

All donations are recognised once the company has entitlement to the donation, it is probable that the donation will be received and the amount of donation receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company 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 receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

ISLAMBRADFORD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

1. Accounting policies (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- 5% straight line
Plant and machinery	- 20% reducing balance
Fixtures and fittings	- 20% reducing balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

2. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fundraising and donations	51,410	51,410	38,161
	<u>51,410</u>	<u>51,410</u>	<u>38,161</u>
<i>Total 2020</i>	<u>38,161</u>	<u>38,161</u>	

3. Direct costs on charitable activities

	Activity £	Total 2021 £	Total 2020 £
Educational materials and other costs	6,082	6,082	13,144
Wages and salaries	28,417	28,417	43,135
	<u>34,499</u>	<u>34,499</u>	<u>56,279</u>
<i>At 30 June 2020</i>	<u>56,279</u>	<u>56,279</u>	

4. Administration costs

	Unrestricted Funds 2021 £	Total funds 2021 £	Total funds 2020 £
Administration costs - Office administration	343	343	180
Administration costs - Advertising	-	-	-
Administration costs - Cleaning	45	45	-
Administration costs - Telephone	215	215	-
Administration costs - Insurance	1,708	1,708	1,832
Administration costs - Light and heat	12,418	12,418	9,421
Administration costs - Repairs and maintenance	9,577	9,577	5,640
Administration costs - Equipment hire	-	-	-
Administration costs - Accountancy fees	150	150	150
Administration - depreciation - tangible fixed assets	-	-	4,349
Administration - depreciation - property	24,982	24,982	24,982
	<u>49,438</u>	<u>49,438</u>	<u>46,554</u>

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

5. Analysis of Expenditure by expenditure type

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £	<i>Total 2020 £</i>
Charitable activities	28,417	-	6,082	34,499	56,279
Expenditure on governance	-	24,892	24,546	49,438	46,554
	28,417	24,892	30,628	83,937	102,833
<i>Total 2020</i>	<i>48,135</i>	<i>29,331</i>	<i>30,367</i>	<i>102,833</i>	

6. Turnover

All turnover arose within the United Kingdom.

7. Net income/(expenditure)

This is stated after charging:

	2021 £	<i>2020 £</i>
Depreciation of tangible fixed assets:		
- owned by the charity	24,892	29,331

During the year, no Trustees received any remuneration (2020 - £NIL).

During the year, no Trustees received any benefits in kind (2020 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2020 - £NIL).

8. Staff costs

Staff costs were as follows:

	2021 £	<i>2020 £</i>
Wages and salaries	28,417	43,135

The average number of persons employed by the company during the year was as follows:

	2021 No.	<i>2020 No.</i>
Admin	10	10

No employee received remuneration amounting to more than £15,000 in either year.

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

9. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 July 2020	499,649	16,814	105,573	622,036
Additions	-	-	-	-
At 30 June 2021	499,649	16,814	105,573	622,036
Depreciation				
At 1 July 2020	105,462	16,814	105,573	227,939
Charge for the year	24,982	-	-	24,892
At 30 June 2021	130,444	16,814	105,573	252,831
Net book value				
At 30 June 2021	369,205	-	-	369,205
At 30 June 2020	394,187	-	-	394,187

10. Debtors

	2021 £	2020 £
Other debtors	3,329	8,528

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	320	2,922

12. Statement of funds

Statement of funds - current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
Unrestricted funds	206,925	78,964	(59,045)	226,844
Restricted funds	219,475	-	(24,892)	194,583
Total funds	426,400	78,964	(83,937)	421,427

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

12. Statement of funds

(continued)

Statement of funds – prior year

	Balance at 1 July 2019 £	Income £	Expenditure £	Balance at 30 June 2020 £
Unrestricted funds	162,503	117,924	(73,502)	206,925
Restricted funds	248,806	-	(29,331)	219,475
Total funds	411,309	113,369	(102,833)	426,400

Summary of funds – current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Balance at 30 June 2021 £
General funds	426,400	78,964	(83,937)	421,427

Summary of funds - prior year

	Balance at 1 July 2019 £	Income £	Expenditure £	Balance at 30 June 2020 £
General funds	411,309	117,924	(102,833)	426,400

13. Analysis of net assets between funds Analysis

of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	369,205	369,205
Current assets	52,542	-	52,542
Creditors due within one year	(320)	-	(320)
	52,222	369,205	421,427

ISLAMBRADFORD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

13. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted Funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
<i>Tangible fixed assets</i>	-	394,187	394,187
<i>Current assets</i>	35,135	-	35,135
<i>Creditors due within one year</i>	(2,922)	-	(2,922)
	<u>32,213</u>	<u>394,187</u>	<u>426,400</u>

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	<u>(4,973)</u>	<u>15,091</u>
Net cash provided by operating activities	<u>(4,973)</u>	<u>15,091</u>

15. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	<u>49,213</u>	<u>26,607</u>
Total	<u>49,213</u>	<u>26,607</u>

16. Related party transactions

There were no related party transactions.