

WELWYN ISLAMIC SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Mohammed Qureshi
	Mr Ahmed Mumuni
	Mr Hassan Deen
	Mr Khaled Dewan
Charity number	1155040
Principal Address	19 Martinfield Business Centre
	Welwyn Garden city
	AL7 1HG

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Objectives and activities

The charity's objectives are to organise charitable events in the Welwyn Garden City Community including holding prayer meeting, public celebration of religious festivities, production and distribution of literature to enlighten the public on Islam and provision of Islamic education to the local community. The policies adopted in furtherance of these objectives are Friday prayer meetings, Ramadhan congregation and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The Charity hold Friday prayers, Eid prayers and hold Ramadhan gathering including prayers.

The Trustees and volunteers manage and organise the Charity events.

Achievements and performance

The Charity has achieved its objectives of organising prayer events on regular basis throughout the year.

Since the acquisition of the premises - mosque - due to its locality there has been an increase in number of people attending the daily five times prayers and the number attending Friday prayers have substantially increased. To accommodate worshippers, we now have two sessions of Friday Prayers.

Financial review

The results of the Charity's activities are shown on pages 4 to 9 of the financial statements.

To safeguard the main activities of the Charity, the Trustees ensure that there are sufficient unrestricted funds to meet the charity's obligations for the next three months at any point in time.

The principal source of income are members annual fees, regular monthly donations, Friday and Ramadhan collection and other ad-hoc activities. The Charities expenditure consists of payment to preachers and other ancillary activities.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

An annual review of the risks the charity may face.

The establishment of systems and procedures to mitigate those risks identified in the plan.

Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

A Reserves Policy which aims to secure six months running costs for the charity in a reserve account.

Future Plans

The board of Trustee feel that with the increasing number of people using the mosque it would be appropriate to provide more facilities at the mosque. Accordingly, the board of trustee have sought advice from Legal advisers and Architect to provide the following new facilities:

New wudhu area, A Kitchen and Body washing facilities

Multipurpose hall - that can be divided into small halls when needed so to facilitate teaching of religious education in small groups for youngsters.

The Board of Trustee with the guidance of legal professional and Architects have made a planning application, to the Local authority. The Board is expecting a preliminary response from the council early next year.

The Board of Trustee with the advisors have engaged in consultation with the Local Authority regarding parking facilities and have contracted with specialist highway consultant to carry out parking survey and the results will be sent to the local Authority with our final application.

Structure, governance and management

The charity was established by a charitable trust deed on 23 November 2013.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Mohammed Qureshi

Mr Ahmed Mumuni

Mr Hasan Deen

Mr Khaled Dewan Osman

The Trustees are elected at an AGM.

The Charity consist of various members, who elect three Trustees at an AGM to manage the charity.

The Trustees must declare to their fellow Trustee if there is any conflict of interest in respect of any activity or provision of services to the Charity.

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

.....*J. Qureshi*.....

Mr Mohammed Qureshi

Trustee

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023								
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total	
	Notes	2023	2023	2023	2022	2022	2022	
		£	£	£	£	£	£	£
Income from:								
Donations and legacies	3	48,556	-	48,556	30,876	-	30,876	
Charitable Activities	4	-	-	-	-	-	-	
		48,556	-	48,556	30,876	-	30,876	
Expenditure on:								
Fundraising	5		-	-		362	362	
Charitable Activities	6	28,878	-	28,878	19,419	362	19,781	
Total expenditure		28,878	-	28,878	19,419	362	19,781	
Net Income for the Year / movement in funds		19,678	-	19,678	11,457	362	11,095	
Fund balance as at 1 January 2023		388,441	114,510	502,951	376,984	114,872	491,856	
Fund balance as at 31 December 2023		408,119	114,510	522,629	388,441	114,510	502,951	

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

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023								
			2023			2022		
	Notes		£	£		£	£	
Fixed Assets								
Tangible Assets	10			437,703			437,826	
Current Assets								
Debtors	11		-			-		
Cash at bank and in hand			99,926			80,125		
			99,926			80,125		
Creditors: amounts falling due within one year	13		-	15,000		-	15,000	
Net current Assets				84,926			65,125	
Total Assets less Current liabilities				522,629			502,951	
Income funds								
Restricted funds				114,510			114,510	
Unrestricted funds				408,119			388,441	
				522,629			502,951	

The financial statements were approved by the Trustees on ...1st December 2024....

..... *J. Qureshi*.....

Mr Mohammed Qureshi

Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Accounting policies

1. Charity information

Welwyn Islamic Society is a charitable organisation established by a trust deed on 23 November 2013.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations, but which has since been withdrawn.

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

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Resources expended on charitable expenditure comprise in meeting the charitable objective. Such cost includes direct cost of the charitable activities together with those identifiable support cost incurred that enable these activities to be undertaken.

Governance cost and support cost are cost incurred for the management and administration of the Charity. These costs are incurred so that the Charity can operate and meet its statutory and constitutional obligation.

Support cost is allocated where appropriate to an activity based on use of resource. Staff cost where appropriate has been allocated on a consistent basis.

1.6 Tangible fixed assets

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

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

Land and buildings	No depreciation is provided as residual value is expected to be greater than cost
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Fixtures, fittings & equipment 25% on reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. Critical accounting estimates and judgements

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

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

3. Donations and legacies

				Total		Unrestricted funds
				2023		2022
				£		£
Donations and gifts				48,556		30,876

4. Charitable Activities

				Property		Property
				2023		2022
				£		£
Other Income				-		-

5. Raising funds

				Total		Unrestricted funds
				2023		2022
				£		£
Fundraising and publicity						
seeking donations, grants and legacies				-		-

6. Charitable activities

				Total		Total
				2023		2022
				£		£
Religious activities				15,106		8,013
Grant funding activities (see note 7)				-		-
Share of governance costs				13,772		11,406
				28,878		19,419

7. Grants payable

							Friday
							2023
							£
Grants to institutions:							
Local community							-
Religious organisation - Education							-
Humanitarian support							-
							-

8. Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. None of them (2023: none) were reimbursed expenses during the year (2023: Nil) for fund raising activity on behalf of the charity.

9. Employees

The average monthly number of employees during the year was:

			2023				2022
			Number				Number
Total			-				-

There were no employees whose annual remuneration was more than £60,000.

10. Tangible fixed assets

			Land and buildings		Fixtures, fittings		Total
			£		£		£
Cost							
At 1 January 2023			437,334		3,436		437,826
At 31 December 2023			437,334		3,436		440,770
Depreciation							
At 1 January 2023			-		2,943		2,943
At 31 December 2023			-		3,067		3,067
Carrying Amount							
At 31 December 2023			437,334		369		437,703
At 31 December 2022			437,334		492		437,826

11. Debtors

					2023		2022
					£		£
Amounts falling due within one year:							
Prepayments and accrued income					-		-

12. Loans and overdraft

					2023		2022
					£		£
Other Loans					15,000		15,000
Payable with one year					15,000		15,000

Loans are not secured

13. Creditors: amounts falling due within one year

					2023		2022
					£		£
Borrowings					15,000		15,000

14. Analysis of net assets between funds

			Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
			2023	2023	2023	2022	2022	2022
Tangible assets			323,193	114,510	437,703	323,316	114,510	437,826
Current assets/(liabilities)			84,926	-	84,926	65,125	-	65,125
			408,119	114,510	522,629	388,441	114,510	502,951

15. Related party transactions

There were no disclosable related party transactions during the year (2023 – none).

16. Analysis of net funds

				At 1 January 2023		At 31 December 2023
				£		£
Cash at bank and in hand				80,125		99,926
Loans falling within one year				- 15,000		- 15,000
				65,125		84,926

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To safeguard the main activities of the Charity, the Trustees ensure that there are sufficient unrestricted funds to meet the charity's obligations for the next three months at any point in time.

The principal source of income are members annual fees, regular monthly donations, Friday and Ramadhan collection and other ad-hoc activities. The Charities expenditure consists of payment to preachers and other ancillary activities.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

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The charity was established by a charitable trust deed on 23 November 2013.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Mohammed Qureshi

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Mr Hasan Deen

Mr Khaled Dewan Osman

The Trustees are elected at an AGM.

The Charity consist of various members, who elect three Trustees at an AGM to manage the charity.

The Trustees must declare to their fellow Trustee if there is any conflict of interest in respect of any activity or provision of services to the Charity.

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

.....*J. Qureshi*.....

Mr Mohammed Qureshi

Trustee

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	Notes	2023	2023	2023	2022	2022	2022	
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Charitable Activities	4	-	-	-	-	-	-	
		48,556	-	48,556	30,876	-	30,876	
Expenditure on:								
Fundraising	5		-	-		362	362	
Charitable Activities	6	28,878	-	28,878	19,419	362	19,781	
Total expenditure		28,878	-	28,878	19,419	362	19,781	
Net Income for the Year / movement in funds		19,678	-	19,678	11,457	362	11,095	
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The statement of financial activities includes all gains and losses recognised in the year.

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023								
			2023			2022		
	Notes		£	£		£	£	
Fixed Assets								
Tangible Assets	10			437,703			437,826	
Current Assets								
Debtors	11		-			-		
Cash at bank and in hand			99,926			80,125		
			99,926			80,125		
Creditors: amounts falling due within one year	13		-	15,000		-	15,000	
Net current Assets				84,926			65,125	
Total Assets less Current liabilities				522,629			502,951	
Income funds								
Restricted funds				114,510			114,510	
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The financial statements were approved by the Trustees on ...1st December 2024....

..... *J. Qureshi*.....

Mr Mohammed Qureshi

Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Accounting policies

1. Charity information

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1.1 Accounting convention

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1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Resources expended on charitable expenditure comprise in meeting the charitable objective. Such cost includes direct cost of the charitable activities together with those identifiable support cost incurred that enable these activities to be undertaken.

Governance cost and support cost are cost incurred for the management and administration of the Charity. These costs are incurred so that the Charity can operate and meet its statutory and constitutional obligation.

Support cost is allocated where appropriate to an activity based on use of resource. Staff cost where appropriate has been allocated on a consistent basis.

1.6 Tangible fixed assets

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

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

Land and buildings

No depreciation is provided as residual value is expected to be greater than cost

Fixtures, fittings & equipment 25% on reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. Critical accounting estimates and judgements

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

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

3. Donations and legacies

				Total		Unrestricted funds
				2023		2022
				£		£
Donations and gifts				48,556		30,876

4. Charitable Activities

				Property		Property
				2023		2022
				£		£
Other Income				-		-

5. Raising funds

				Total		Unrestricted funds
				2023		2022
				£		£
Fundraising and publicity seeking donations, grants and legacies				-		-

6. Charitable activities

				Total		Total
				2023		2022
				£		£
Religious activities				15,106		8,013
Grant funding activities (see note 7)				-		-
Share of governance costs				13,772		11,406
				28,878		19,419

7. Grants payable

							Friday
							2023
							£
Grants to institutions:							
Local community							-
Religious organisation - Education							-
Humanitarian support							-
							-

8. Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. None of them (2023: none) were reimbursed expenses during the year (2023: Nil) for fund raising activity on behalf of the charity.

9. Employees

The average monthly number of employees during the year was:

			2023				2022
			Number				Number
Total			-				-

There were no employees whose annual remuneration was more than £60,000.

10. Tangible fixed assets

			Land and buildings		Fixtures, fittings		Total
			£		£		£
Cost							
At 1 January 2023			437,334		3,436		437,826
At 31 December 2023			437,334		3,436		440,770
Depreciation							
At 1 January 2023			-		2,943		2,943
At 31 December 2023			-		3,067		3,067
Carrying Amount							
At 31 December 2023			437,334		369		437,703
At 31 December 2022			437,334		492		437,826

11. Debtors

					2023		2022
					£		£
Amounts falling due within one year:							
Prepayments and accrued income					-		-

12. Loans and overdraft

					2023		2022
					£		£
Other Loans					15,000		15,000
Payable with one year					15,000		15,000

Loans are not secured

13. Creditors: amounts falling due within one year

					2023		2022
					£		£
Borrowings					15,000		15,000

14. Analysis of net assets between funds

			Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
			2023	2023	2023	2022	2022	2022
Tangible assets			323,193	114,510	437,703	323,316	114,510	437,826
Current assets/(liabilities)			84,926	-	84,926	65,125	-	65,125
			408,119	114,510	522,629	388,441	114,510	502,951

15. Related party transactions

There were no disclosable related party transactions during the year (2023 – none).

16. Analysis of net funds

				At 1 January 2023		At 31 December 2023
				£		£
Cash at bank and in hand				80,125		99,926
Loans falling within one year				- 15,000		- 15,000
				65,125		84,926

WELWYN ISLAMIC SOCIETY

INDEPENDENT EXAMINER'S REPORT TO

THE TRUSTEES OF WELWYN ISLAMIC SOCIETY

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

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 3 to 12.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Sharmain Solomon-Ameadah

For and on behalf of
Barzillai Ltd.
20-22 Wenlock Rd
London
England
N1 7GU

Date 19 December 2024