

**Charity number: 1174827**  
**Company number: 10690434**

**Gambla Islamic Community Centre**  
**Trustees' report and financial statements**  
**for the year ended 31 March 2023**

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**Legal and administrative information**

**Charity Number 1174827**

**Company registration number 10690434**

**Business Address**

Tudor Works  
36a Windmill Lane Smethwick  
B66 3EU

**Registered Office**

Tudor Works  
36a Windmill Lane Smethwick  
B66 3EU

**Trustees**

Lamin Yaffa  
Nakebba Taal  
Sankung Konteh Jabbi

**Accountant**

BYMA ACCOUNTING AND TAX  
LIMITED  
Flat 5, 33 Clarendon Road,  
Birmingham,  
Edgbaston, B16 9SD

**Gambian Islamic Community Centre  
TRUSTEE'S ANNUAL REPORT**

**CHARITY NAME :** Gambian Islamic Community Centre  
**REGISTERED CHARITY NUMBER :** 1174827  
**FOR THE FINANCIAL YEAR BEGINNING:** 1st April 2022  
**FOR THE FINANCIAL YEAR ENDING :** 31st March 2023  
**CHARITY'S PRINCIPAL ADDRESS :** Tudor Works  
36a Windmill Lane  
Smethwick  
B66 3EU

**NAME OF THE CHARITY TRUSTEE'S**  
Mr Lamin Yaffa ( Chairman )  
Mr Baba Musa Njie (vice Chairman )  
Mr Yusuf Yaffa (Treasurer)

**Description Of the charity's trust**  
**GOVERNING DOCUMENT :** Trust Deed Dated 18/03/2012

**OBJECTS OF THE CHARITY :**  
To advance the islamic Faith in accordance with the  
islamic teachings creed and methodology for the public benefit  
in such ways and in such parts of the United Kingdom or the  
word as the Trustees from time to time may think fit .  
To advance education for the public benefit and the Gambian community  
To help young people especially through recreational and  
leisure time activities , so as to develop their capabilities that  
they may grow to full maturity as individuals and members  
of society and create youthclubs and empower young people for the future  
To engage in general charitable activities for the public benefit  
in such ways and in such parts of the United Kingdom or the

word as the Trustees from time to time may think fit and to help the community growth stronger.

**Activities and Achievements**

**CHARITY'S ACTIVITIES AND**  
**ACHIEVEMENTS DURING THE YEAR**  
The Gambian Islamic Community centre provide the following services for the benefit of the local  
community:

**Boys and girls Madrassah**

These are weekly classes that take place every Monday, Tuesday, Thursday and Friday for boys.  
For girls and some group of boys the classes are on the weekend Saturday and Sunday,  
Providing an opportunity to learn the Quran with correct Tajweed.  
Teaching Tawheed and Sunnah .  
Providing lectures & Aqeedah lessons on youtube to benefit the children, parents and the wider  
community, with Q&A end of each lecture. All the students are tested after completion of each topic  
and results/answers are discussed in detail post-test.  
Helping kids to gain confidence by doing presentations & leading Salah & rewarding with prizes.  
Instilling good morals, values & etiquettes in children & good character through Quran and Sunnah.  
Keep community up to date on relevant information via Facebook, Text, Instagram and the Website.  
Creating brotherhood by organising Trips for kids.

**Financial review**

GICC managed to raise £373,8985 over the past 10 years in order to purchase a place of worship  
The average monthly expending are in the region of £3654  
This year GICC have income of £60,755 including the profit from sells of previous place of worship  
The total cost for running the GICC is about £39352  
The aim is to reduce the monthly cost by purchasing a new place of worship  
The aim is to increase the donation via fundraising and other charitable activities and gift aid

**Report of the trustees  
for the year ended 31 March 2023**

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

**Structure, governance and management**

**Objectives and activities**

**Achievements and performance**

**Financial review**

**Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

  
Secretary

**Independent examiner's report to the trustees on the unaudited financial statements of  
Gambia Islamic Community Centre.**

I report on the accounts of Gambia Islamic Community Centre for the year ended 31 March 2023 set out on pages 2 to 9.

**Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be



**Alassana Balde**  
**Certified Accountants Independent**  
**BYMA Accountitng and Tax Limited**  
**Flat 5, 33 Clarendon Road, Birmingham,**  
**B16 9SD**

**Statement of financial activities**  
**For the year ended 31 March 2023**

		Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
	Notes				
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Voluntary income					
	2	36,542	-	36,542	34,668
Activities for generating funds	3	8,654	-	8,654	9,542
Sale of assets	4	-	-	-	-
Other incoming resources	5	15,559	-	15,559	12,763
<b>Total incoming resources</b>		<u>60,755</u>	<u>-</u>	<u>60,755</u>	<u>56,973</u>
<b>Resources expended</b>					
Establishment costs		19,983	-	19,983	19,672
Accountancy fees		-	-	-	-
Communications and IT		1123	-	1123	2266
Other office expenses		1584	-	1584	299
Interest payable and similar charges		193	-	193	98
Legal & Professional		9195	-	9195	166
Light & Heat		6094	-	6094	3442
Support - Refreshments		1180	-	1180	806
Donation		-	-	-	-
<b>Total resources expended</b>		<u>39,352</u>	<u>-</u>	<u>39,352</u>	<u>26,749</u>
 Total funds brought forward		<u>161,297</u>	<u>191,198</u>	<u>161,297</u>	<u>139,894</u>
<b>Total funds carried forward</b>		<u>182,700</u>	<u>191,198</u>	<u>373,898</u>	<u>352,495</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**Balance sheet  
as at 31 March 2023**

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		1,762		1,762
<b>Current assets</b>					
Debtors	6	7999		7999	
Cash at bank and in hand		367,362		352,015	
		<u>375,361</u>		<u>360,014</u>	
<b>Creditors: amounts falling due within one year</b>	7	(2,365)		(8,192)	
<b>Net current assets</b>			372,996		351,822
<b>Total assets less current liabilities</b>			<u>374,758</u>		<u>353,584</u>
<b>Creditors: amounts falling due after more than one year</b>	8		(860)		(1,089)
<b>Net assets</b>			<u>373,898</u>		<u>352,495</u>
<b>Funds</b>					
Restricted income funds			191,198		182,377
Unrestricted income funds			182,700		170,118
<b>Total funds</b>			<u>373,898</u>		<u>352,495</u>

The financial statements were approved by the trustees on and signed on its behalf by



**Lamin Yaffa  
Trustee**



**2 Voluntary income**

	Unrestricted	2023	2022
	funds	Total	Total
	£	£	£
S Guidenou Ndiaye	360	360	300
Kensington MCA	2,320	2320	2,070
M Tunkara	2,360	2360	1,852
Alimamo Gassama	1865	1865	1542
A Chaudhry	785	785	541
Islam M NPB	364	364	895
One off Payments Donations	19,382	19382	6,542
Ibrahim Trust	0	0	365
ABC Locums Ltd	154	154	200
Gambian Community	7360	7360	28447
A aldayel	265	265	511
Lamin Sawo	965	965	685
D NJIE	362	362	260
	<hr/> 36,542	<hr/> 36,542	<hr/> 44,210

**3 Activities for generating funds**

	Unrestricted	2023	2022
	funds	Total	Total
Fundraising events	-	8654	-
	<hr/> -	<hr/> -	<hr/> -

**4 Sales of assets**

	2023	2022
	Total	Total
Sales of Assets Building	-	-

**5 Other Income**

	Unrestricted	2022	2022
	funds	Total	Total
Other Income	15,559	15,559	12,763

**2 Voluntary Income**

	Unrestricted	2023	2022
	funds	Total	Total
	£	£	£
S Guidenou Ndiaye	360	360	300
Kensington MCA	2,320	2320	2,070
M Tunkara	2,360	2360	1,852
Alimamo Gassama	1865	1865	1542
A Chaudhry	785	785	541
Islam M NPB	364	364	895
One off Payments Donations	19,382	19382	6,542
Ibrahim Trust	0	0	365
ABC Locums Ltd	154	154	200
Gambian Community	7360	7360	28447
A aldayel	265	265	511
Lamin Sawo	965	965	685
D NJIE	362	362	260
	36,542	36,542	44,210

**3 Activities for generating funds**

	Unrestricted	2023	2022
	funds	Total	Total
Fundraising events	-	8654	-
	-	-	-

**4 Sales of assets**

	2023	2022
	Total	Total
Sales of Assets Building	-	-

**5 Other Income**

	Unrestricted	2023	2022
	funds	Total	Total
Other Income	15,559	15,559	12,763

## **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

### **1.2. Cashflow**

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

### **1.3. Incoming resources**

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

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

### **1.4. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

### **1.5. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight line over years
Fixtures, fittings and equipment	-	25% straight line

5 Tangible fixed assets	Land and Buildings	Fictures, fittings and equipment	
	freehold £	equipment £	Total £
Cost			
At 1 April 2022 and At 31 March 2023	-	1762	1,762
Net book values			
At 31 March 2022	-	1762	1,762
At 31 March 2022	-	1762	1,762
6 Debtors		2023	2022
		£	£
Other debtors		-	-
Prepayments and accrued income		7,999	7,999
		7,999	7,999
7 Creditors: amounts falling due within one year		2023	2022
		£	£
Trade creditors		1,941	7,092
Accruals		424	1,100
		2,365	8,192
8 Creditors: amounts falling due after more than one year		2023	2022
		£	£
User definable loan desc.		860	1089

9.	Unrestricted funds	At			At
		1 April	Incoming	Outgoing	31 March
		2022	resources	resources	2023
		£	£	£	£
	Description for Unrestricted Fund 1	139,894	60,755	(39,532)	161,117
10.	Restricted funds			At	At
				1 April	31 March
				2022	2023
				£	£
	Description for Restricted Fund 1			182377	191198

The following pages do not form part of the statutory accounts.

<b>Incoming resources</b>	<b>2023</b>	
<b>Incoming resources from generating funds:</b>	<b>£</b>	<b>2022 £</b>
<i>Voluntary income</i>		
S Guidenou Ndiaye	360	300
Kensington MCA	2,320	2,070
M Tunkara	2,360	1,852
Alimamo Gassama	1865	1542
A Chaudhry	785	541
Islam M NPB	364	895
One off Payments Donations	19,382	6,542
Ibrahim Trust	0	365
ABC Locums Ltd	154	200
Gambian Community	7360	28447
A aldayel	265	511
Lamin Sawo	965	685
D NJIE	362	260
	<u>36,542</u>	<u>44,210</u>
<i>Activities for generating funds</i>		
Fundraising events	8,654	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Sales of assets	-	-
<b>Total incoming resources from generating funds</b>	<u>36,542</u>	<u>44,210</u>
<b>Other incoming resources</b>		
Other income	15,559	12,763
	<u>-</u>	<u>-</u>
<b>Total incoming resources</b>	<u>60,755</u>	<u>56,973</u>
<b>Resources expended</b>		
<b>Costs of generating funds:</b>		
<b>Fundraising trading:</b>		
cost of goods sold and other costs		

	2023 £	2022 £
<b>Charitable activities Governance costs</b>		
<i>Activities undertaken directly</i>		
Professional - Accountancy fees		
Office expenses - Other	-	299
Interest - Bank loans & overdraft	192	98
Legal & Professional	9195	166
Light & Heat	6094	3442
	<u>15,481</u>	<u>4,005</u>
<i>Support costs</i>		
Support - Establishment - Rent	19,983	10,000
Support - Establishment - Rates & water	0	672
Support - Establishment - Repairs & maintenance	0	5286
Support - Establishment - Insurance	0	60
Support - Office expenses - Communication & IT	1123	2266
Support - Office expenses - Other	1584	3654
Support - Interest - Other loans	-	-
Support - Refreshments	1181	806
	<u>23,871</u>	<u>22,744</u>
<b>Total governance costs</b>	<u>39,352</u>	<u>26,749</u>
<b>Other resources expended</b>		
Donation	-	-
<b>Net incoming/(outgoing) resources for the year</b>	<u>21,403</u>	<u>30,224</u>