

RABBANIAH ISLAMIC CULTURAL CENTRE

England & Wales · Charity number 1176290

Details

Status Registered

Legal form Trust

Registered 2017-12-14

Register [View on the Charity Commission register](#)

Contact

Address 27-31 Clare Road
Cardiff
CF11 6QP

Phone 07837970776

Email rabbaniah_islamic_centre@hotmail.co.uk

Activities

Objects: 1. TO ADVANCE THE ISLAMIC RELIGION FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS PRODUCING AND/OR DISTRIBUTING LITERATURE ON THE ISLAMIC FAITH TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC RELIGION;2) TO ADVANCE EDUCATION;3) TO PREVENT OR RELIEVE POVERTY;4) THE PROMOTION OF RELIGIOUS HARMONY FOR THE BENEFIT OF THE PUBLIC BY:(A) 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;(B) PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING AND RESPECT OF THE BELIEFS AND PRACTICES OF DIFFERENT RELIGIOUS FAITHS;5) TO PROVIDE OR ASSIST IN THE 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;6) TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY WORKING WITH PEOPLE WHO ARE SOCIALLY EXCLUDED ON THE GROUNDS OF THEIR ETHNIC ORIGIN, RELIGION, BELIEF OR CREED (IN PARTICULAR, MEMBERS OF THE MUSLIM COMMUNITY) TO RELIEVE THE NEEDS OF SUCH PEOPLE AND ASSIST THEM TO INTEGRATE INTO SOCIETY;7) TO FURTHER SUCH OTHER CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: Provide Islamic library facilities open daily containing books & journals on Islam & other faiths, open to all. Islamic lectures, seminars and educational classes led by qualified teachers. Organise youth

sports activities for community and social cohesion such as cricket, football & badminton. To facilitate funerals and provide counselling services by qualified counsellors to the bereaved.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Bridgend
- Caerphilly
- Cardiff
- City Of Swansea
- Newport City
- Rhondda Cynon Taff
- Vale Of Glamorgan

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-05	£106,590	£47,770	-	-
2023-09-05	£93,472	£19,750	-	-
2022-09-05	£69,666	£52,608	-	-
2021-09-05	£65,508	£34,048	-	-
2020-09-05	£57,109	£29,626	-	-

Trustees

Name	Role	Appointed
HUSSAIN AHMAD	Chair	2017-10-24
KHALID FARID		2017-10-24
MD MUSHFIQUE UDDIN		2017-10-24

RABBANIAH ISLAMIC CULTURAL CENTRE

England & Wales - Charity number 1176290

Accounts



Rabbaniah Islamic Cultural Centre

Charity Registration Number: 1176290

Trustee Annual Report (Year ended September 2024)

Rabbaniah Islamic Cultural Centre is constituted as a charitable trust registered with the Charity Commission on the 14th December 2017 under charity number 1176290. It is governed by a deed of trust last updated on the 24th October 2017.

Board of Trustees

Mr Hussain Ahmad
Mr Khalid Farid
Mr Md Mushfique Uddin

Mr Raza Naeem voluntarily resigned on 23/04/2024 and is no longer a part of the Board of Trustees. A formal resignation was submitted as well as a Deed of Retirement signed by Mr Raza Naeem and Rabbaniah Islamic Cultural Centre.

Objectives and Activities

Our aims

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

- 1.** to advance the Islamic religion for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals producing and/or distributing literature on the Islamic faith to enlighten others about the Islamic religion;
- 2)** to advance education;
- 3)** to prevent or relieve poverty;
- 4)** the promotion of religious harmony for the benefit of the public by:
 - (a)** 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;
 - (b)** promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths;
- 5)** to provide or assist in the 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;

6) to promote social inclusion for the public benefit by working with people who are socially excluded on the grounds of their ethnic origin, religion, belief or creed (in particular, members of the Muslim community) to relieve the needs of such people and assist them to integrate into society;

7) to further such other charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Our objectives

Our objectives are set to reflect our faith and community aims. Our trustees regularly review our objectives and activities to ensure they continue to reflect our aims. The trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our charity aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Grangetown and surrounding areas. Our long-term ambition is to build the self-confidence of Cardiff Muslims in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Activities and Performance

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our centre and the wider community of Cardiff.

Religious activities

Our centre provides a place for our prayers and worship and for the activities associated with our faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The centre is open all day for daily and Friday prayers. During the week we have over 100 people who regularly attend daily prayers and over 400 who regularly attend Friday prayers.

Festivals: The centre prepares food during Ramadan for those attending who wish to break their fast together. Eid is also celebrated at the Centre.

Funeral facilities: The centre provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Marriage (Nikkah): The centre provides Muslim couples with an appropriate location for their Nikkah (Islamic marriage).

Islamic classes: Learning the recitation of the Qur'an is considered an important element of religious education and training. We continue to provide this facility for the young people in the Grangetown community. We are pleased with this programme which continues to run successfully with over 150 young people regularly attending these classes.

Islamic awareness: This year we have launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Zakat (Charity): It is a part of our faith that all who are able should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is the giving of money for the poor. A Muslim need not give Zakat through the centre, but we do provide the opportunity for those attending the Mosque to give Zakat and we arrange its distribution for approved purposes. The Trustees of the centre collect and distribute the Zakat, none of which is used to fund the centre itself. The centre makes no charge for the collection and distribution of Zakat. This year Zakat was distributed to help the needy in Asia suffering poverty or in need with no means of support.

Public Activities

'Bismillah Babies' was introduced last year and is currently still running with more community members beginning to join. This is a weekly (every Friday morning) activity allowing mothers to bring their children under 4 to the centre and provide a place for mothers to meet and socialise.

Plans for Future Periods

We plan to continue the series of events we hold, and we will continue inviting Imams to our Mosque who can share with us their learning and understanding of Islam and the teachings of the Qur'an and our beloved Prophet Muhammad (Peace Be Upon Him). We plan to host many events in 2024-25 and to recruit more trainee and/or volunteer Imams if required.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours.

Statement

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on page 1.

CHARITY REGISTRATION NUMBER: 1176290

Rabbaniah Islamic Cultural Centre
Unaudited Financial Statements
5 September 2024

SAK2020 LTD.

Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Rabbaniah Islamic Cultural Centre

Financial Statements

Year ended 5 September 2024

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Rabbaniah Islamic Cultural Centre

Trustees' Annual Report

Year ended 5 September 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 5 September 2024.

Reference and administrative details

Registered charity name Rabbaniah Islamic Cultural Centre

Charity registration number 1176290

Company registration number

Principal office and registered

The trustees Mr H Ahmad
Mr K Farid
Mr MD M Uddin

Independent examiner SAK2020 Ltd.
Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Rabbaniah Islamic Cultural Centre

Trustees' Annual Report *(continued)*

Year ended 5 September 2024

Objectives and activities

Objectives and Activities

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

1. to advance the Islamic religion for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals producing and/or distributing literature on the Islamic faith to enlighten others about the Islamic religion; 2) to advance education;

3) to prevent or relieve poverty;

4) the promotion of religious harmony for the benefit of the public by:(a) 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;

(b) promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths;

5) to provide or assist in the 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;

6) to promote social inclusion for the public benefit by working with people who are socially excluded on the grounds of their ethnic origin, religion, belief or creed (in particular, members of the Muslim community) to relieve the needs of such people and assist them to integrate into society;

7) to further such other charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Our objectives are set to reflect our faith and community aims. Our trustees regularly review our objectives and activities to ensure they continue to reflect our aims. The trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our charity aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Grangetown and surrounding areas. Our longterm ambition is to build the self-confidence of Cardiff Muslims in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Rabbaniah Islamic Cultural Centre

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 5 September 2024

Achievements and performance

How the centre's activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at the centre and the wider community of Cardiff.

Religious activities

Our centre provides a place for prayers and worship and for other activities associated with faith. During the year under review, the centre offered a range of religious services and activities including:

Prayers: The centre is open all day for daily and Friday prayers. During the week, over 100 people regularly attend daily prayers and over 400 regularly attend Friday prayers.

Festivals: The centre prepares food during Ramadan for those attending who wish to break their fast together. Eid is also celebrated at the centre.

Funeral facilities:

The centre provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures. Marriage (Nikkah):

The centre provides Muslim couples with an appropriate location for their Nikkah (Islamic marriage). Numerous couples were married at the centre in the year. Islamic classes: Learning how to recite the Qur'an is considered an important element of religious education and training. Our centre continues to provide this facility for the young people in the Grangetown community. Management is pleased to report this programme continues to run successfully, with over 150 young people regularly attending these classes. Islamic awareness: This year the centre has launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Zakat (Charity):

It is a fundamental part of the Islamic faith that all who are able to, should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is the giving of money for the poor. A Muslim need not give Zakat through the centre, but it does provide opportunities for its attendees to give Zakat and/or arrange its distribution for approved purposes. The Trustees of the centre collect and distribute the Zakat, none of which is used to fund the centre itself. The centre makes no charge for the collection and distribution of Zakat. This year, the Zakat was distributed to help the needy in Asia suffering poverty or with no means of support.

Surgeries:

Every Friday after prayers a surgery is held with local councillors giving the community an opportunity to discuss matters of concern.

Plans

Plans for future periods

Two further properties had been purchased (29 & 31 Clare Road) over the past two years. However, much renovation was required. Continuous efforts will be made to raise funds for this cause. Due to Covid-19, many of the events we hold have been limited, however, we plan to continue these events if Covid-19 restrictions ease.

We intend to maintain our existing range of community activities, within the Welsh Government Covid guidelines, working in partnership with the community and to further develop our community projects. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours.

Rabbaniyah Islamic Cultural Centre


Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 5 September 2024

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

10-2-26

The trustees' annual report was approved on  and signed on behalf of the board of trustees by:

Mr H Ahmad
Trustee

Rabbaniah Islamic Cultural Centre

Independent Examiner's Report to the Trustees of Rabbaniah Islamic Cultural Centre

Year ended 5 September 2024

We report to the trustees on our examination of the financial statements of Rabbaniah Islamic Cultural Centre ('the charity') for the year ended 5 September 2024.

Responsibilities and basis of report

As the trustees of the company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied ourselves 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, we report in respect of our examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

We 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.

Independent Examiner
SAK2020 Ltd.
Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Rabbaniah Islamic Cultural Centre
Statement of Financial Activities
(including income and expenditure account)
Year ended 5 September 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	3	106,590	106,590	93,472
Total income		<u>106,590</u>	<u>106,590</u>	<u>93,472</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	4	40,728	47,770	19,750
Total expenditure		<u>40,728</u>	<u>47,770</u>	<u>19,750</u>
Net income and net movement in funds		<u>65,862</u>	<u>58,820</u>	<u>73,722</u>
Reconciliation of funds				
Total funds brought forward		467,264	467,264	393,542
Total funds carried forward		<u>533,126</u>	<u>533,126</u>	<u>467,264</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Rabbaniah Islamic Cultural Centre

Statement of Financial Position

5 September 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	7	321,161	113,161
Tangible fixed assets	8	<u>375,279</u>	<u>375,983</u>
		696,440	489,144
Current assets			
Cash at bank and in hand		13,355	19,354
Creditors: amounts falling due within one year	9	<u>2,234</u>	<u>1,000</u>
Net current assets		<u>11,121</u>	<u>18,354</u>
Total assets less current liabilities		707,561	507,498
Creditors: amounts falling due after more than one year	10	<u>181,477</u>	<u>40,234</u>
Net assets		<u><u>526,084</u></u>	<u><u>467,264</u></u>
Funds of the charity			
Unrestricted funds		<u>533,126</u>	<u>467,264</u>
Total charity funds	12	<u><u>533,126</u></u>	<u><u>467,264</u></u>


For the year ending 5 September 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on

10-2-26,  and are signed on behalf of the board by:

Mr H Ahmad
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements

Year ended 5 September 2024

1. Statement of compliance

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

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Rabbaniah Islamic Cultural Centre
Notes to the Financial Statements *(continued)*

Year ended 5 September 2024

2. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Research and development

Research expenditure is written off in the period in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2024

2. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Rabbaniah Islamic Cultural Centre
Notes to the Financial Statements *(continued)*
Year ended 5 September 2024

2. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

3. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations received	106,590	106,590	76,641	76,641
Grants				
Gift Aid	—	—	16,831	16,831
	<u>106,590</u>	<u>106,590</u>	<u>93,472</u>	<u>93,472</u>

4. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	40,728	47,770	19,750	19,750

5. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	704	880

Rabbaniah Islamic Cultural Centre
Notes to the Financial Statements *(continued)*

Year ended 5 September 2024

6. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	25,299	722
Employer contributions to pension plans	403	-
Other employee benefits	500	500
	<u>26,202</u>	<u>1,222</u>

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

7. Intangible assets

	Development costs
	£
Cost	
At 6 September 2023	113,161
Additions	-
Additions from internal developments	208,000
At 5 September 2024	<u>321,161</u>
Amortisation	
At 6 September 2023 and 5 September 2024	-
Carrying amount	
At 5 September 2024	<u>321,161</u>
At 5 September 2023	<u>113,161</u>

8. Tangible fixed assets

	Freehold property	Fixtures and fittings	Total
	£	£	£
Cost			
At 6 September 2023 and 5 September 2024	372,465	9,763	382,228
Depreciation			
At 6 September 2023	-	6,245	6,245
Charge for the year	-	704	704
At 5 September 2024	<u>-</u>	<u>6,949</u>	<u>6,949</u>
Carrying amount			
At 5 September 2024	<u>372,465</u>	<u>2,814</u>	<u>375,279</u>
At 5 September 2023	<u>372,465</u>	<u>3,518</u>	<u>375,983</u>

Rabbaniah Islamic Cultural Centre
Notes to the Financial Statements *(continued)*

Year ended 5 September 2024

9. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	500	1,000
Social security and other taxes	<u>1,734</u>	<u>–</u>
	<u>2,234</u>	<u>1,000</u>

10. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans and overdrafts	<u>181,477</u>	<u>40,234</u>

11. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £403 (2023: £Nil).

12. Analysis of charitable funds

Unrestricted funds

	At 6 September 2023	Income £	Expenditure £	At 5 September 2024
General funds	<u>467,264</u>	<u>106,590</u>	<u>(40,728)</u>	<u>533,126</u>

	At 6 September 2022	Income £	Expenditure £	At 5 September 2023
General funds	<u>393,542</u>	<u>93,472</u>	<u>(19,750)</u>	<u>467,264</u>

Rabbaniah Islamic Cultural Centre

Management Information

Year ended 5 September 2024

The following pages do not form part of the financial statements.

Rabbaniah Islamic Cultural Centre
Detailed Statement of Financial Activities
Year ended 5 September 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations received	106,590	76,641
Gift Aid	—	16,831
	<u>106,590</u>	<u>93,472</u>
Total income	<u>106,590</u>	<u>93,472</u>
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	25,299	722
Staff Pension	403	—
Accountancy fee	500	500
Rates & water	4,367	4,778
Light & heat	5,240	3,309
Repairs & maintenance	7,164	5,609
Insurance	1,161	1,410
Sundry expense	406	466
Donations paid	385	—
Printing, Postage and Stationery	768	1,432
Depreciation	704	880
Subscription fee	655	—
Telephone	718	644
	<u>47,770</u>	<u>19,750</u>
Total expenditure	<u>47,770</u>	<u>19,750</u>
Net income	<u>58,820</u>	<u>73,722</u>

Rabbaniah Islamic Cultural Centre
Notes to the Detailed Statement of Financial Activities
Year ended 5 September 2024

	2024	2023
	£	£
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Wages and salaries	25,299	722
Staff Pension	403	-
Accountancy fee	500	500
Rates & water	4,367	4,778
Light & heat	5,240	3,309
Repairs & maintenance	7,164	5,609
Insurance	1,161	1,410
Sundry expense	406	466
Donations paid	385	-
Printing, Postage and Stationery	768	1,432
Depreciation	704	880
Subscription fee	655	-
Telephone	718	644
	<u>47,770</u>	<u>19,750</u>
Costs of raising donations and legacies	<u><u>47,770</u></u>	<u><u>19,750</u></u>

Rabbaniah Islamic Cultural Centre

Independent Examiner's Report to the Trustees of Rabbaniah Islamic Cultural Centre

Year ended 5 September 2024

We report to the trustees on our examination of the financial statements of Rabbaniah Islamic Cultural Centre ('the charity') for the year ended 5 September 2024.

Responsibilities and basis of report

As the trustees of the company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied ourselves 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, we report in respect of our examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

We 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.

Independent Examiner
SAK2020 Ltd.
Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

RABBANIAH ISLAMIC CULTURAL CENTRE

England & Wales - Charity number 1176290

Accounts

CHARITY REGISTRATION NUMBER: 1176290

Rabbaniah Islamic Cultural Centre
Unaudited Financial Statements
5 September 2023

SAK2020 LTD.

Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Rabbaniah Islamic Cultural Centre

Financial Statements

Year ended 5 September 2023

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Rabbaniah Islamic Cultural Centre

Trustees' Annual Report

Year ended 5 September 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 September 2023.

Reference and administrative details

Registered charity name Rabbaniah Islamic Cultural Centre

Charity registration number 1176290

Company registration number

Principal office and registered

The trustees

Mr H Ahmad
Mr K Farid
Mr MD M Uddin

Independent examiner

SAK2020 Ltd.
Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Rabbaniah Islamic Cultural Centre

Trustees' Annual Report *(continued)*

Year ended 5 September 2023

Objectives and activities

Objectives and Activities

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

1. to advance the Islamic religion for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals producing and/or distributing literature on the Islamic faith to enlighten others about the Islamic religion;
- 2) to advance education;
- 3) to prevent or relieve poverty;
- 4) the promotion of religious harmony for the benefit of the public by:(a) 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;
- (b) promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths;
- 5) to provide or assist in the 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;
- 6) to promote social inclusion for the public benefit by working with people who are socially excluded on the grounds of their ethnic origin, religion, belief or creed (in particular, members of the Muslim community) to relieve the needs of such people and assist them to integrate into society;
- 7) to further such other charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Our objectives are set to reflect our faith and community aims. Our trustees regularly review our objectives and activities to ensure they continue to reflect our aims. The trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our charity aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Grangetown and surrounding areas. Our long-term ambition is to build the self-confidence of Cardiff Muslims in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Rabbaniah Islamic Cultural Centre

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 5 September 2023

Achievements and performance

How the centre's activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at the centre and the wider community of Cardiff.

Religious activities

Our centre provides a place for prayers and worship and for other activities associated with faith. During the year under review, the centre offered a range of religious services and activities including:

Prayers: The centre is open all day for daily and Friday prayers. During the week, over 100 people regularly attend daily prayers and over 400 regularly attend Friday prayers.

Festivals: The centre prepares food during Ramadan for those attending who wish to break their fast together. Eid is also celebrated at the centre.

Funeral facilities: The centre provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Marriage (Nikkah): The centre provides Muslim couples with an appropriate location for their Nikkah (Islamic marriage).

Islamic classes: Learning how to recite the Qur'an is considered an important element of religious education and training. Our centre continues to provide this facility for the young people in the Grangetown community. Management is pleased to report this programme continues to run successfully, with over 150 young people regularly attending these classes.

Islamic awareness: This year the centre has launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Zakat (Charity): It is a fundamental part of the Islamic faith that all who are able to, should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is the giving of money for the poor. A Muslim need not give Zakat through the centre, but it does provide opportunities for its attendees to give Zakat and/or arrange its distribution for approved purposes. The Trustees of the centre collect and distribute the Zakat, none of which is used to fund the centre itself. The centre makes no charge for the collection and distribution of Zakat. This year, the Zakat was distributed to help the needy in Asia suffering poverty or with no means of support.

Public Activities:

'Bismillah Babies' was introduced this year. This is a weekly (every Friday morning) activity allowing mothers to bring their children under 4 to the centre and provide a place for mothers to meet and socialise. Fitness classes for women were introduced.

Plans for future periods

We plan to continue the series of events we hold, and we will continue inviting Imams to our Mosque who can share with us their learning and understanding of Islam and the teachings of the Qur'an and our beloved Prophet Muhammad (Peace Be Upon Him). We plan to host many events in 2023-24 and to recruit more trainees and/or volunteers Imams if required.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours.

Rabbaniah Islamic Cultural Centre

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 5 September 2023

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 13/05/2024 and signed on behalf of the board of trustees by:



Mr H Ahmad
Trustee



Mr Mushfiqu Uddin
Trustee

Rabbaniah Islamic Cultural Centre

Independent Examiner's Report to the Trustees of Rabbaniah Islamic Cultural Centre

Year ended 5 September 2023

We report to the trustees on our examination of the financial statements of Rabbaniah Islamic Cultural Centre ('the charity') for the year ended 5 September 2023.

Responsibilities and basis of report

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

Having satisfied ourselves 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, we report in respect of our examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

We 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.

SAK 2020 Ltd

SAK2020 Ltd
Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

13th May 2024

Rabbannah Islamic Cultural Centre

Statement of Financial Activities (including income and expenditure account)

Year ended 5 September 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	3	93,472	93,472	69,666
Total income		<u>93,472</u>	<u>93,472</u>	<u>69,666</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	4	19,750	19,750	52,608
Total expenditure		<u>19,750</u>	<u>19,750</u>	<u>52,608</u>
Net income and net movement in funds		<u>73,722</u>	<u>73,722</u>	<u>17,058</u>
Reconciliation of funds				
Total funds brought forward		393,542	393,542	376,484
Total funds carried forward		<u>467,264</u>	<u>467,264</u>	<u>393,542</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Rabbaniah Islamic Cultural Centre

Statement of Financial Position

5 September 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	7	113,161	113,161
Tangible fixed assets	8	375,983	376,863
		<u>489,144</u>	<u>490,024</u>
Current assets			
Cash at bank and in hand		19,354	15,596
Creditors: amounts falling due within one year	9	<u>1,000</u>	<u>1,019</u>
Net current assets		<u>18,354</u>	<u>14,577</u>
Total assets less current liabilities		507,498	504,601
Creditors: amounts falling due after more than one year	10	<u>40,234</u>	<u>111,059</u>
Net assets		<u>467,264</u>	<u>393,542</u>
Funds of the charity			
Unrestricted funds		<u>467,264</u>	<u>393,542</u>
Total charity funds	12	<u>467,264</u>	<u>393,542</u>

For the year ending 5 September 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 13/05/2024, and are signed on behalf of the board by:



Mr H Ahmad
Trustee



Mr Mushfique Uddin
Trustee

The notes on pages 8 to 13 form part of these financial statements.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements

Year ended 5 September 2023

1. Statement of compliance

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

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2023

2. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Research and development

Research expenditure is written off in the period in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2023

2. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2023

2. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

3. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations received	76,641	76,641	45,037	45,037
Fees received	–	–	24,025	24,025
Grants				
Furlough Grant	–	–	604	604
Gift Aid	16,831	16,831	–	–
	<u>93,472</u>	<u>93,472</u>	<u>69,666</u>	<u>69,666</u>

4. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	<u>19,750</u>	<u>19,750</u>	<u>52,608</u>	<u>52,608</u>

5. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>880</u>	<u>1,100</u>

6. Staff costs

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2023

6. Staff costs *(continued)*

The average head count of employees during the year was 2 (2022: 2).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

7. Intangible assets

	Development costs £
Cost	
At 6 September 2022 and 5 September 2023	113,161
Amortisation	
At 6 September 2022 and 5 September 2023	—
Carrying amount	
At 5 September 2023	113,161
At 5 September 2022	113,161

8. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 6 September 2022 and 5 September 2023	372,465	9,763	382,228
Depreciation			
At 6 September 2022	—	5,365	5,365
Charge for the year	—	880	880
At 5 September 2023	—	6,245	6,245
Carrying amount			
At 5 September 2023	372,465	3,518	375,983
At 5 September 2022	372,465	4,398	376,863

9. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	1,000	1,019

10. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank loans and overdrafts	40,234	111,059

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2023

11. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2022: £529).

12. Analysis of charitable funds

Unrestricted funds

	At 6 September 2022 £	Income £	Expenditure £	At 5 September 2023 £
General funds	<u>393,542</u>	<u>93,472</u>	<u>(19,750)</u>	<u>467,264</u>

	At 6 September 2021 £	Income £	Expenditure £	At 5 September 2022 £
General funds	<u>376,484</u>	<u>69,666</u>	<u>(52,608)</u>	<u>393,542</u>

Rabbaniah Islamic Cultural Centre

Management Information

Year ended 5 September 2023

The following pages do not form part of the financial statements.

Rabbaniah Islamic Cultural Centre
Detailed Statement of Financial Activities
Year ended 5 September 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations received	76,641	45,037
Fees received	–	24,025
Furlough Grant	–	604
Gift Aid	16,831	–
	<u>93,472</u>	<u>69,666</u>
Total income	<u>93,472</u>	<u>69,666</u>
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	722	31,119
Staff Pension	–	529
Accountancy fee	500	500
Rates & water	4,778	4,533
Light & heat	3,309	4,256
Repairs & maintenance	5,609	4,667
Insurance	1,410	1,899
Sundry expense	466	1,756
Donations	–	1,170
Printing, Postage and Stationery	1,432	–
Depreciation	880	1,100
Subscription fee	–	72
Telephone	644	1,007
	<u>19,750</u>	<u>52,608</u>
Total expenditure	<u>19,750</u>	<u>52,608</u>
Net income	<u>73,722</u>	<u>17,058</u>

RABBANIAH ISLAMIC CULTURAL CENTRE

England & Wales - Charity number 1176290

Accounts

CHARITY REGISTRATION NUMBER: 1176290

Rabbaniah Islamic Cultural Centre
Unaudited Financial Statements
5 September 2022

SAK2020 LTD.

Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Rabbaniah Islamic Cultural Centre

Financial Statements

Year ended 5 September 2022

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Rabbaniah Islamic Cultural Centre

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 5 September 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 5 September 2022.

Reference and administrative details

Registered charity name Rabbaniah Islamic Cultural Centre

Charity registration number 1176290

Company registration number

Principal office and registered

The trustees

Mr H Ahmad
Mr R M Naeem
Mr K Farid
Mr MD M Uddin

Independent examiner

SAK2020 Ltd.
Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Rabbaniah Islamic Cultural Centre

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 5 September 2022

Objectives and activities

Objectives and Activities

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

1. to advance the Islamic religion for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals producing and/or distributing literature on the Islamic faith to enlighten others about the Islamic religion;
- 2) to advance education;
- 3) to prevent or relieve poverty;
- 4) the promotion of religious harmony for the benefit of the public by:(a) 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;
(b) promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths;
- 5) to provide or assist in the 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;
- 6) to promote social inclusion for the public benefit by working with people who are socially excluded on the grounds of their ethnic origin, religion, belief or creed (in particular, members of the Muslim community) to relieve the needs of such people and assist them to integrate into society.
- 7) to further such other charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Our objectives are set to reflect our faith and community aims. Our trustees regularly review our objectives and activities to ensure they continue to reflect our aims. The trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our charity aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Grangetown and surrounding areas. Our long-term ambition is to build the self-confidence of Cardiff Muslims in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Rabbaniah Islamic Cultural Centre

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 5 September 2022

Achievements and performance

How the centre's activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at the centre and the wider community of Cardiff.

Religious activities

Our centre provides a place for prayers and worship and for other activities associated with faith. During the year under review, the centre offered a range of religious services and activities including:

Prayers: The centre is open all day for daily and Friday prayers. During the week, over 100 people regularly attend daily prayers and over 400 regularly attend Friday prayers.

Festivals: The centre prepares food during Ramadan for those attending who wish to break their fast together. Eid is also celebrated at the centre.

Funeral facilities:

The centre provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures. Marriage (Nikkah):

The centre provides Muslim couples with an appropriate location for their Nikkah (Islamic marriage). Numerous couples were married at the centre in the year. Islamic classes: Learning how to recite the Qur'an is considered an important element of religious education and training. Our centre continues to provide this facility for the young people in the Grangetown community. Management is pleased to report this programme continues to run successfully, with over 150 young people regularly attending these classes. Islamic awareness: This year the centre has launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Zakat (Charity):

It is a fundamental part of the Islamic faith that all who are able to, should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is the giving of money for the poor. A Muslim need not give Zakat through the centre, but it does provide opportunities for its attendees to give Zakat and/or arrange its distribution for approved purposes. The Trustees of the centre collect and distribute the Zakat, none of which is used to fund the centre itself. The centre makes no charge for the collection and distribution of Zakat. This year, the Zakat was distributed to help the needy in Asia suffering poverty or with no means of support.

Surgeries:

Every Friday after prayers a surgery is held with local councillors giving the community an opportunity to discuss matters of concern.

Plans

Plans for future periods

Two further properties had been purchased (29 & 31 Clare Road) over the past two years. However, much renovation was required. Continuous efforts will be made to raise funds for this cause. Due to Covid-19, many of the events we hold have been limited, however, we plan to continue these events if Covid-19 restrictions ease.

We intend to maintain our existing range of community activities, within the Welsh Government Covid guidelines, working in partnership with the community and to further develop our community projects. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours.

Rabbaniah Islamic Cultural Centre

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 5 September 2022

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29/06/2023 and signed on behalf of the board of trustees by:

Mr H Ahmad
Trustee



Mr R M Naeem
Trustee



Rabbaniah Islamic Cultural Centre

Independent Examiner's Report to the Trustees of Rabbaniah Islamic Cultural Centre

Year ended 5 September 2022

We report to the trustees on our examination of the financial statements of Rabbaniah Islamic Cultural Centre ('the charity') for the year ended 5 September 2022.

Responsibilities and basis of report

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

Having satisfied ourselves 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, we report in respect of our examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

We 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.

SAK 2020 Ltd

SAK2020 Ltd.
Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

29th June 2023

Rabbaniah Islamic Cultural Centre

Statement of Financial Activities (including income and expenditure account)

Year ended 5 September 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	3	69,666	69,666	65,508
Total income		<u>69,666</u>	<u>69,666</u>	<u>65,508</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	4	52,608	52,608	34,048
Total expenditure		<u>52,608</u>	<u>52,608</u>	<u>34,048</u>
Net income and net movement in funds		<u>17,058</u>	<u>17,058</u>	<u>31,460</u>
Reconciliation of funds				
Total funds brought forward		376,484	376,484	345,024
Total funds carried forward		<u>393,542</u>	<u>393,542</u>	<u>376,484</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Rabbaniah Islamic Cultural Centre

Statement of Financial Position

5 September 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	7	113,161	113,161
Tangible fixed assets	8	376,863	377,963
		<u>490,024</u>	<u>491,124</u>
Current assets			
Cash at bank and in hand		15,596	4,358
Creditors: amounts falling due within one year	9	<u>1,019</u>	<u>519</u>
Net current assets		<u>14,577</u>	<u>3,839</u>
Total assets less current liabilities		504,601	494,963
Creditors: amounts falling due after more than one year	10	<u>111,059</u>	<u>118,479</u>
Net assets		<u>393,542</u>	<u>376,484</u>
Funds of the charity			
Unrestricted funds		<u>393,542</u>	<u>376,484</u>
Total charity funds	12	<u>393,542</u>	<u>376,484</u>

For the year ending 5 September 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 29/06/2023....., and are signed on behalf of the board by:

Mr H Ahmad
Trustee



Mr R M Naeem
Trustee



The notes on pages 8 to 13 form part of these financial statements.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements

Year ended 5 September 2022

1. Statement of compliance

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

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2022

2. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Research and development

Research expenditure is written off in the period in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2022

2. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Rabbiah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2022

2. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

3. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations received	45,037	45,037	53,000	53,000
Fees received	24,025	24,025	–	–
Grants				
Furlough Grant	604	604	12,508	12,508
	<u>69,666</u>	<u>69,666</u>	<u>65,508</u>	<u>65,508</u>

4. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	<u>52,608</u>	<u>52,608</u>	<u>34,048</u>	<u>34,048</u>

5. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>1,100</u>	<u>1,375</u>

6. Staff costs

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2022

6. Staff costs *(continued)*

The average head count of employees during the year was 2 (2021: 2).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

7. Intangible assets

	Development costs £
Cost	
At 6 September 2021 and 5 September 2022	113,161
Amortisation	
At 6 September 2021 and 5 September 2022	–
Carrying amount	
At 5 September 2022	113,161
At 5 September 2021	113,161

8. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 6 September 2021 and 5 September 2022	372,465	9,763	382,228
Depreciation			
At 6 September 2021	–	4,265	4,265
Charge for the year	–	1,100	1,100
At 5 September 2022	–	5,365	5,365
Carrying amount			
At 5 September 2022	372,465	4,398	376,863
At 5 September 2021	372,465	5,498	377,963

9. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,019	519

10. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans and overdrafts	111,059	117,488
Social security and other taxes	–	991
	111,059	118,479

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2022

11. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £529 (2021: £1,901).

12. Analysis of charitable funds

Unrestricted funds

	At 6 September 2021 £	Income £	Expenditure £	At 5 September 2022 £
General funds	<u>376,484</u>	<u>69,666</u>	<u>(52,608)</u>	<u>393,542</u>

	At 6 September 2020 £	Income £	Expenditure £	At 5 September 2021 £
General funds	<u>345,024</u>	<u>65,508</u>	<u>(34,048)</u>	<u>376,484</u>

Rabbaniah Islamic Cultural Centre

Management Information

Year ended 5 September 2022

The following pages do not form part of the financial statements.

Rabbaniah Islamic Cultural Centre

Detailed Statement of Financial Activities

Year ended 5 September 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations received	45,037	53,000
Fees received	24,025	–
Furlough Grant	604	12,508
	<u>69,666</u>	<u>65,508</u>
Total income	<u>69,666</u>	<u>65,508</u>
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	31,119	18,220
Staff Pension	529	1,901
Accountancy fee	500	–
Rates & water	4,533	3,306
Light & heat	4,256	4,380
Repairs & maintenance	4,667	2,511
Insurance	1,899	1,817
Sundry expense	1,756	273
Donations	1,170	–
Depreciation	1,100	1,375
Motor expense	–	93
Subscription fee	72	172
Telephone	1,007	–
	<u>52,608</u>	<u>34,048</u>
Total expenditure	<u>52,608</u>	<u>34,048</u>
Net income	<u>17,058</u>	<u>31,460</u>

Rabbaniah Islamic Cultural Centre

Notes to the Detailed Statement of Financial Activities

Year ended 5 September 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Wages and salaries	31,119	18,220
Staff Pension	529	1,901
Accountancy fee	500	-
Rates & water	4,533	3,306
Light & heat	4,256	4,380
Repairs & maintenance	4,667	2,511
Insurance	1,899	1,817
Sundry expense	1,756	273
Donations	1,170	-
Depreciation	1,100	1,375
Motor expense	-	93
Subscription fee	72	172
Telephone	1,007	-
	<u>52,608</u>	<u>34,048</u>
Costs of raising donations and legacies	<u>52,608</u>	<u>34,048</u>

RABBANIAH ISLAMIC CULTURAL CENTRE

England & Wales - Charity number 1176290

Accounts

Rabbaniah Islamic Cultural Centre
Unaudited Financial Statements
5 September 2021

SAK2020 LTD.
Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Rabbaniah Islamic Cultural Centre

Financial Statements

Year ended 5 September 2021

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Rabbaniah Islamic Cultural Centre

Trustees' Annual Report (Incorporating the Trustees' Report)

Year ended 5 September 2021

The trustees, present their report and the unaudited financial statements of the charity for the year ended 5 September 2021.

Reference and administrative details

Registered charity name Rabbaniah Islamic Cultural Centre

Charity registration number 1176290

Company registration number

Principal office and registered

The trustees

Mr H Ahmad
Mr R M Naeem
Mr K Farid
Mr MD M Uddin

Independent examiner SAK2020 Ltd.
Broadway House
Broadway
Cardiff
CF24 1PU

Rabbaniah Islamic Cultural Centre

Trustees' Annual Report (Incorporating the Trustees' Report) *(continued)*

Year ended 5 September 2021

Objectives and activities

Our aims

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

- 1) to advance the Islamic religion for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals producing and/or distributing literature on the Islamic faith to enlighten others about the Islamic religion;
- 2) to advance education;
- 3) to prevent or relieve poverty;
- 4) the promotion of religious harmony for the benefit of the public by:
 - (a) 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;
 - (b) promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths;
- 5) to provide or assist in the 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;
- 6) to promote social inclusion for the public benefit by working with people who are socially excluded on the grounds of their ethnic origin, religion, belief or creed (in particular, members of the Muslim community) to relieve the needs of such people and assist them to integrate into society;
- 7) to further such other charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Our objectives

Our objectives are set to reflect our faith and community aims. Our trustees regularly review our objectives and activities to ensure they continue to reflect our aims. The trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our charity aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Grangetown and surrounding areas. Our long-term ambition is to build the self-confidence of Cardiff Muslims in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Rabbaniah Islamic Cultural Centre

Trustees' Annual Report (Incorporating the Trustees' Report) *(continued)*

Year ended 5 September 2021

Achievements and performance

How the centre's activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at the centre and the wider community of Cardiff.

Religious activities

Our centre provides a place for prayers and worship and for other activities associated with faith. During the year under review, the centre offered a range of religious services and activities including:

Prayers: The centre is open all day for daily and Friday prayers. During the week, over 100 people regularly attend daily prayers and over 400 regularly attend Friday prayers.

Festivals: The centre prepares food during Ramadan for those attending who wish to break their fast together. Eid is also celebrated at the centre.

Funeral facilities: The centre provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Marriage (Nikkah): The centre provides Muslim couples with an appropriate location for their Nikkah (Islamic marriage). Numerous couples were married at the centre in the year. Islamic classes: Learning how to recite the Qur'an is considered an important element of religious education and training. Our centre continues to provide this facility for the young people in the Grangetown community. Management is pleased to report this programme continues to run successfully, with over 150 young people regularly attending these classes.

Islamic awareness: This year the centre has launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Zakat (Charity): It is a fundamental part of the Islamic faith that all who are able to, should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is the giving of money for the poor. A Muslim need not give Zakat through the centre, but it does provide opportunities for its attendees to give Zakat and/or arrange its distribution for approved purposes. The Trustees of the centre collect and distribute the Zakat, none of which is used to fund the centre itself. The centre makes no charge for the collection and distribution of Zakat. This year, the Zakat was distributed to help the needy in Asia suffering poverty or with no means of support.

Surgeries: Every Friday after prayers a surgery is held with local councillors giving the community an opportunity to discuss matters of concern.

Plans

Plans for future periods

We plan to continue the series of events we hold, and we will be inviting Imams to our Mosque who can share with us their learning and understanding of Islam and the teachings of the Qur'an and our beloved Prophet Muhammad (Peace Be Upon Him). With Covid-19 restrictions being reduced, we plan to host many events in 2021-22 and to recruit more trainees and/or volunteer Imams if required.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop our community projects. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours.

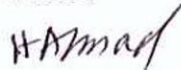
Rabbaniah Islamic Cultural Centre

Trustees' Annual Report (Incorporating the Trustees' Report) *(continued)*

Year ended 5 September 2021

The trustees' annual report was approved on 05-07-2022 and signed on behalf of the board of trustees by:

Mr H Ahmad
Trustee



Mr R M Naeem
Trustee



Rabbaniah Islamic Cultural Centre

Independent Examiner's Report to the Trustees of Rabbaniah Islamic Cultural Centre

Year ended 5 September 2021

I report to the trustees on my examination of the financial statements of Rabbaniah Islamic Cultural Centre ('the charity') for the year ended 5 September 2021.

Responsibilities and basis of report

As the trustees of the company (and also its trustees for the purposes of company law) you are responsible for the preparation of the financial statements 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 charity's accounts as 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 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.

SAK2020 Ltd.
Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Rabbaniah Islamic Cultural Centre

Statement of Financial Activities (including income and expenditure account)

Year ended 5 September 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	3	65,508	65,508	57,109
Total income		<u>65,508</u>	<u>65,508</u>	<u>57,109</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	4	34,048	34,048	29,626
Total expenditure		<u>34,048</u>	<u>34,048</u>	<u>29,626</u>
Net income and net movement in funds		<u>31,460</u>	<u>31,460</u>	<u>27,483</u>
Reconciliation of funds				
Total funds brought forward		345,024	345,024	317,541
Total funds carried forward		<u>376,484</u>	<u>376,484</u>	<u>345,024</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Rabbaniah Islamic Cultural Centre

Statement of Financial Position

5 September 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	7	113,161	113,161
Tangible fixed assets	8	377,963	379,338
		<u>491,124</u>	<u>492,499</u>
Current assets			
Cash at bank and in hand		4,358	1,233
Creditors: amounts falling due within one year	9	519	519
Net current assets		<u>3,839</u>	<u>714</u>
Total assets less current liabilities		494,963	493,213
Creditors: amounts falling due after more than one year	10	118,479	148,189
Net assets		<u>376,484</u>	<u>345,024</u>
Funds of the charity			
Unrestricted funds		376,484	345,024
Total charity funds	12	<u>376,484</u>	<u>345,024</u>

For the year ending 5 September 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 5.7.22, and are signed on behalf of the board by:

Mr H Ahmad
Trustee



Mr R M Naeem
Trustee



The notes on pages 8 to 13 form part of these financial statements.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements

Year ended 5 September 2021

1. Statement of compliance

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

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2021

2. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Research and development

Research expenditure is written off in the period in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2021

2. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2021

2. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

3. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	53,000	53,000	51,506	51,506
Grants				
Furlough Grant	12,508	12,508	5,603	5,603
	<u>65,508</u>	<u>65,508</u>	<u>57,109</u>	<u>57,109</u>

4. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	34,048	34,048	29,626	29,626

5. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>1,375</u>	<u>1,594</u>

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2021

6. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	18,220	17,519
Employer contributions to pension plans	1,901	439
	<u>20,121</u>	<u>17,958</u>

The average head count of employees during the year was 2 (2020: 2).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

7. Intangible assets

	Development costs £
Cost	
At 6 September 2020 and 5 September 2021	113,161
Amortisation	
At 6 September 2020 and 5 September 2021	—
Carrying amount	
At 5 September 2021	113,161
At 5 September 2020	113,161

8. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 6 September 2020 and 5 September 2021	372,465	9,763	382,228
Depreciation			
At 6 September 2020	—	2,890	2,890
Charge for the year	—	1,375	1,375
At 5 September 2021	—	4,265	4,265
Carrying amount			
At 5 September 2021	372,465	5,498	377,963
At 5 September 2020	372,465	6,873	379,338

9. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	519	519

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2021

10. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans and overdrafts	117,488	147,560
Social security and other taxes	991	629
	<u>118,479</u>	<u>148,189</u>

11. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,901 (2020: £439).

12. Analysis of charitable funds

Unrestricted funds

	At 6 September 2020	Income £	Expenditure £	At 5 September 2021
General funds	345,024	65,508	(34,048)	376,484

	At 6 September 2019	Income £	Expenditure £	At 5 September 2020
General funds	317,541	57,109	(29,626)	345,024

Rabbaniah Islamic Cultural Centre

Management Information

Year ended 5 September 2021

The following pages do not form part of the financial statements.

Rabbaniah Islamic Cultural Centre

Detailed Statement of Financial Activities

Year ended 5 September 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	53,000	51,506
Furlough Grant	12,508	5,603
	<u>65,508</u>	<u>57,109</u>
Total income	<u>65,508</u>	<u>57,109</u>
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	18,220	17,519
Staff Pension	1,901	439
Rates & water	3,306	271
Light & heat	4,380	5,818
Repairs & maintenance	2,511	1,227
Insurance	1,817	1,015
Sundry Expense	273	133
Legal and professional fees	-	712
Printing, Postage and Stationery	-	261
Depreciation	1,375	1,594
Bank Charge	-	20
Cleaning	-	617
Motor expense	93	-
Subscription fee	172	-
	<u>34,048</u>	<u>29,626</u>
Total expenditure	<u>34,048</u>	<u>29,626</u>
Net income	<u>31,460</u>	<u>27,483</u>

Rabbaniah Islamic Cultural Centre

Notes to the Detailed Statement of Financial Activities

Year ended 5 September 2021

	2021 £	2020 £
Expenditure		
Costs of raising donations and legacies - Donations		
Wages and salaries	18,220	17,519
Staff Pension	1,901	439
Rates & water	3,306	271
Light & heat	4,380	5,818
Repairs & maintenance	2,511	1,227
Insurance	1,817	1,015
Sundry Expense	273	133
Legal and professional fees	-	712
Printing, Postage and Stationery	-	261
Depreciation	1,375	1,594
Bank Charge	-	20
Cleaning	-	617
Motor expense	93	-
Subscription fee	172	-
	<u>34,048</u>	<u>29,626</u>
Costs of raising donations and legacies	<u>34,048</u>	<u>29,626</u>

RABBANIAH ISLAMIC CULTURAL CENTRE

England & Wales - Charity number 1176290

Accounts

Rabbaniah Islamic Cultural Centre
Unaudited Financial Statements
5 September 2020

SNK ASSOCIATES
Chartered Certified Accountants
Broadway House
Broadway
Cardiff
CF24 1PU

Rabbaniah Islamic Cultural Centre

Financial Statements

Year ended 5 September 2020

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Rabbaniah Islamic Cultural Centre

Trustees' Annual Report

Year ended 5 September 2020

The trustees, present their report and the unaudited financial statements of the charity for the year ended 5 September 2020.

Reference and administrative details

Registered charity name Rabbaniah Islamic Cultural Centre

Charity registration number 1176290

Company registration number

Principal office and registered

The trustees
Mr H Ahmad
Mr R M Naeem
Mr K Farid
Mr MD M Uddin

Independent examiner
Akhtar Ali Mir FCPA, ACIE
Independent Examiner
SNK Associates
Broadway House
Broadway
Cardiff
CF24 1PU

Rabbaniah Islamic Cultural Centre

Trustees' Annual Report *(continued)*

Year ended 5 September 2020

Objectives and activities

Objectives and Activities

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

1. to advance the Islamic religion for the benefit of the public through the holding of prayer meetings, lectures, public celebration of religious festivals producing and/or distributing literature on the Islamic faith to enlighten others about the Islamic religion;

2) to advance education;

3) to prevent or relieve poverty;

4) the promotion of religious harmony for the benefit of the public by:

(a) 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;

(b) promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths;

5) to provide or assist in the 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;

6) to promote social inclusion for the public benefit by working with people who are socially excluded on the grounds of their ethnic origin, religion, belief or creed (in particular, members of the Muslim community) to relieve the needs of such people and assist them to integrate into society;

7) to further such other charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Our objectives are set to reflect our faith and community aims. Our trustees regularly review our objectives and activities to ensure they continue to reflect our aims. The trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Our charity aims remain to provide a facility where Muslims can worship and to provide a community facility for all the inhabitants of Grangetown and surrounding areas. Our longterm ambition is to build the self-confidence of Cardiff Muslims in their faith, and through our community facilities and activities help make our area a peaceful, vibrant and harmonious community.

Rabbaniah Islamic Cultural Centre

Trustees' Annual Report *(continued)*

Year ended 5 September 2020

Achievements and performance

How the centre's activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at the centre and the wider community of Cardiff.

Religious activities

Our centre provides a place for prayers and worship and for other activities associated with faith. During the year under review, the centre offered a range of religious services and activities including:

Prayers: The centre is open all day for daily and Friday prayers. During the week, over 100 people regularly attend daily prayers and over 400 regularly attend Friday prayers.

Festivals: The centre prepares food during Ramadan for those attending who wish to break their fast together. Eid is also celebrated at the centre.

Funeral facilities:

The centre provides a complete funeral service in line with the teachings of Islam. We relieve the deceased's bereaved relatives of the burden of organising burials. We also hold special classes to teach people how to proceed with Islamic burial procedures.

Marriage (Nikkah):

The centre provides Muslim couples with an appropriate location for

their Nikkah (Islamic marriage). Numerous couples were married at the centre in the year. Islamic classes: Learning how to recite the Qur'an is considered an important element of religious education and training. Our centre continues to provide this facility for the young people in the Grangetown community. Management is pleased to report this programme continues to run successfully, with over 150 young people regularly attending these classes.

Islamic awareness:

This year the centre has launched a series of lectures, open to all, to promote Islamic knowledge and awareness.

Zakat (Charity):

It is a fundamental part of the Islamic faith that all who are able to, should offer Zakat. Zakat is collected in proportion to a person's means, in accordance with the teaching of Islam, and is the giving of money for the poor. A Muslim need not give Zakat through the centre, but it does provide opportunities for its attendees to give Zakat and/or arrange its distribution for approved purposes. The Trustees of the centre collect and distribute the Zakat, none of which is used to fund the centre itself. The centre makes no charge for the collection and distribution of Zakat. This year, the Zakat was distributed to help the needy in Asia suffering poverty or with no means of support.

Surgeries:

Every Friday after prayers a surgery is held with local councillors giving the community an opportunity to discuss matters of concern.

Plans

Rabbaniah Islamic Cultural Centre

Trustees' Annual Report *(continued)*

Year ended 5 September 2020

Plans for future periods

Two further properties had been purchased (29 & 31 Clare Road) over the past two years. However, much renovation was required. Continuous efforts will be made to raise funds for this cause. Due to Covid-19, many of the events we hold have been limited, however, we plan to continue these events if Covid-19 restrictions ease.

We intend to maintain our existing range of community activities, within the Welsh Government Covid guidelines, working in partnership with the community and to further develop our community projects. We continue to place great importance on sharing a good understanding of Islam with our non-Muslim neighbours.

The trustees' annual report was approved on 17/09/2021 and signed on behalf of the board of trustees by:

Mr H Ahmad
Trustee



Mr R M Naeem
Trustee



Rabbaniah Islamic Cultural Centre

Independent Examiner's Report to the Trustees of Rabbaniah Islamic Cultural Centre

Year ended 5 September 2020

I report to the trustees on my examination of the financial statements of Rabbaniah Islamic Cultural Centre ('the charity') for the year ended 5 September 2020.

Responsibilities and basis of report

As the trustees of the company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

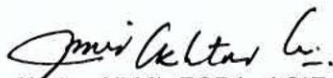
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



AKhtar Ali Mir FCPA, ACIE
Independent Examiner
SNK Associates
Broadway House
Broadway
Cardiff
CF24 1PU

17th Sept. 2021

Rabbaniah Islamic Cultural Centre

Statement of Financial Activities (including income and expenditure account)

Year ended 5 September 2020

		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	3	57,109	57,109	188,099
Total income		<u>57,109</u>	<u>57,109</u>	<u>188,099</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	4	29,626	29,626	29,255
Total expenditure		<u>29,626</u>	<u>29,626</u>	<u>29,255</u>
Net income and net movement in funds		<u>27,483</u>	<u>27,483</u>	<u>158,844</u>
Reconciliation of funds				
Total funds brought forward		317,541	317,541	158,697
Total funds carried forward		<u>345,024</u>	<u>345,024</u>	<u>317,541</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Rabbaniah Islamic Cultural Centre

Statement of Financial Position

5 September 2020

	Note	2020 £	2019 £
Fixed assets			
Intangible assets	7	113,161	52,439
Tangible fixed assets	8	<u>379,338</u>	<u>379,438</u>
		492,499	431,877
Current assets			
Cash at bank and in hand		1,233	928
Creditors: amounts falling due within one year	9	<u>519</u>	<u>-</u>
Net current assets		<u>714</u>	<u>928</u>
Total assets less current liabilities		493,213	432,805
Creditors: amounts falling due after more than one year	10	<u>148,189</u>	<u>115,264</u>
Net assets		<u>345,024</u>	<u>317,541</u>
Funds of the charity			
Unrestricted funds		<u>345,024</u>	<u>317,541</u>
Total charity funds	12	<u>345,024</u>	<u>317,541</u>

For the year ending 5 September 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 17/09/2021, and are signed on behalf of the board by:

Mr H Ahmad
Trustee



Mr R M Naeem
Trustee



The notes on pages 8 to 13 form part of these financial statements.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements

Year ended 5 September 2020

1. Statement of compliance

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

2. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Rabbiah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2020

2. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Research and development

Research expenditure is written off in the period in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2020

2. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2020

2. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

3. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	51,506	51,506	188,099	188,099
Grants				
Furlough Grant	5,603	5,603	–	–
	<u>57,109</u>	<u>57,109</u>	<u>188,099</u>	<u>188,099</u>

4. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Costs of raising donations and legacies - Donations	<u>29,626</u>	<u>29,626</u>	<u>29,255</u>	<u>29,255</u>

5. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>1,594</u>	<u>1,126</u>

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2020

6. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	17,519	17,263
Employer contributions to pension plans	439	96
	<u>17,958</u>	<u>17,359</u>

The average head count of employees during the year was Nil (2019: 2).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

7. Intangible assets

	Development costs
	£
Cost	
At 6 September 2019	52,439
Additions	60,722
At 5 September 2020	<u>113,161</u>
Amortisation	
At 6 September 2019 and 5 September 2020	—
Carrying amount	
At 5 September 2020	<u>113,161</u>
At 5 September 2019	<u>52,439</u>

8. Tangible fixed assets

	Freehold property	Fixtures and fittings	Total
	£	£	£
Cost			
At 6 September 2019	372,465	8,269	380,734
Additions	—	1,494	1,494
At 5 September 2020	<u>372,465</u>	<u>9,763</u>	<u>382,228</u>
Depreciation			
At 6 September 2019	—	1,296	1,296
Charge for the year	—	1,594	1,594
At 5 September 2020	<u>—</u>	<u>2,890</u>	<u>2,890</u>
Carrying amount			
At 5 September 2020	<u>372,465</u>	<u>6,873</u>	<u>379,338</u>
At 5 September 2019	<u>372,465</u>	<u>6,973</u>	<u>379,438</u>

Rabbaniah Islamic Cultural Centre

Notes to the Financial Statements *(continued)*

Year ended 5 September 2020

9. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	519	—

10. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Bank loans and overdrafts	147,560	114,960
Social security and other taxes	629	304
	<u>148,189</u>	<u>115,264</u>

11. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £439 (2019: £96).

12. Analysis of charitable funds

Unrestricted funds

	At 6 September 2019	Income £	Expenditure £	At 5 September 2020 £
General funds	317,541	57,109	(29,626)	345,024

	At 6 September 2018	Income £	Expenditure £	At 5 September 2019 £
General funds	158,697	188,099	(29,255)	317,541

Rabbaniah Islamic Cultural Centre

Management Information

Year ended 5 September 2020

The following pages do not form part of the financial statements.

Rabbaniah Islamic Cultural Centre
Detailed Statement of Financial Activities
Year ended 5 September 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Donations	51,506	188,099
Furlough Grant	5,603	–
	<u>57,109</u>	<u>188,099</u>
Total income	<u>57,109</u>	<u>188,099</u>
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	17,519	17,263
Staff Pension	439	96
Rates & water	271	158
Light & heat	5,818	7,452
Repairs & maintenance	1,227	1,820
Insurance	1,015	984
Sundry Expense	133	77
Legal and professional fees	712	–
Printing, Postage and Stationery	261	280
Depreciation	1,594	1,125
Bank Charge	20	–
Cleaning	617	–
	<u>29,626</u>	<u>29,255</u>
Total expenditure	<u>29,626</u>	<u>29,255</u>
Net income	<u>27,483</u>	<u>158,844</u>

Rabbaniah Islamic Cultural Centre

Notes to the Detailed Statement of Financial Activities

Year ended 5 September 2020

	2020 £	2019 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Wages and salaries	17,519	17,263
Staff Pension	439	96
Rates & water	271	158
Light & heat	5,818	7,452
Repairs & maintenance	1,227	1,820
Insurance	1,015	984
Sundry Expense	133	77
Legal and professional fees	712	-
Printing, Postage and Stationery	261	280
Depreciation	1,594	1,125
Bank Charge	20	-
Cleaning	617	-
	<u>29,626</u>	<u>29,255</u>
Costs of raising donations and legacies	<u>29,626</u>	<u>29,255</u>