

**HAMAD BIN KHALIFA ISLAMIC CENTRE**  
**122 CHARLES STREET, MILFORD HAVEN, SA73 2HW**  
**T: +44 7888 381266 E: [INFO@HBKIC.CO.UK](mailto:INFO@HBKIC.CO.UK)**



**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**

Charity Assist Accountants Ltd

Certified Public Accountants and Charity Independent Examiners

Unit 27 Batley Enterprise Centre

513 Bradford Road Batley West Yorkshire

WF17 8LL



**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**

Contents	Page
Basic information	3
Trustees' annual report	4-7
Independent examination	8-9
Income and expenditure accounts	10-11
Notes	12-16



**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**

**Basic information**

**Address**

Hamad Bin Khalifa Islamic Centre  
122 Charles Street  
Milford Haven  
SA73 2HW

**Bank**

Lloyds Bank  
7 Victoria Pl  
Haverfordwest  
SA61 2JX

**Accountants**

Charity Assist Accountants Ltd  
Unit 27 Batley Enterprise Centre  
Batley  
West Yorkshire  
WF17 8LL

**Charity registration number**

1180090



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023



Trustees' Annual Report for the period							
		Period start date			Period end date		
From		1 <sup>st</sup>	Apr	2022	To	31 <sup>st</sup>	Mar 2023

### Section A Reference and administration details

Charity name

Hamad Bin Khalifa Islamic Centre

Other names charity is known by

Registered charity number (if any) 1180090

Charity's principal address

122 Charles Street

Milford Haven

Postcode

SA73 2HW

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)
1	Mr Nasser Ali G A Alhajri	
2	Jassim Mohd A A Al-Kaabi	
3	Rashid Mubarak R B Al-Boainin	



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

### Section B Structure, governance and management

#### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Declaration of trust dated 15 <sup>th</sup> September 2018
How the charity is constituted (eg. trust, association, company)	Unincorporated Association – Standard Registration
Trustee selection methods (eg. appointed by, elected by)	<p>(1) There must be at least 3 trustees. Apart from the first trustees, every trustee must be appointed by a resolution of the trustees passed at a special meeting.</p> <p>(2) In selecting individuals for appointment as trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.</p>

### Section C Objectives and activities

#### Summary of the objects of the charity set out in its governing document

The objects and aims of the charity are by such means that are charitable to promote the faith of Islam by:

- (I) The establishment of a mosque and educational centre in Pembrokeshire and its environs and their management;
- (II) The propagation of Islam according to the Quran, the Sunnah and hadith;
- (III) The establishment of classes for the religious education of children;
- (IV) The holding of religious festivals and worship;
- (V) To build bridges between people and communities of different ethical and religious backgrounds.



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

Charity commission requires the trustees of a charity to:

- select suitable accounting policies;
- apply them consistently;
- make judgement and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless there is a reason to believe that the Association will not continue for the foreseeable future.

The trustees are responsible for the keeping of proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Act 1993. They are also responsible for safeguarding the assets of the association and hence to take reasonable steps for the prevention and detection of fraud and other irregularities.

### Section D Achievements and performance

**Summary of the main achievements of the charity during the year**

The charity held some classes and provided school support such as meetings and uniforms.

### Section E Financial review

**Brief statement of the charity's policy on reserves**

The charity holds £2,000 in reserves in case of an emergency expense.




## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

### Section F Declaration

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Nasser ali a al hajri

Position (eg Secretary, Chair,  
etc)

Date

18/6/2023



**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

**Independent examiner's report on the  
accounts**

**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Hamad Bin Khalifa Islamic Centre

**On accounts for the year  
ended**

31<sup>st</sup> March 2023

**Charity no  
(if any)**

1180090

**Set out on pages**

10-11

**Responsibilities and  
basis of report**

I report to the trustees on my examination of the accounts of the above charity for the year ended **31/03/2023**.

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

**Independent examiner's statement** The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of FMAAT and FCPA.

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

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

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

Signed:

*A. Q. Khan*

Date:

21.6.2023

Name:

Mr Abdul Qudeir Khan

Relevant professional  
qualification(s) or body  
(if any):

FMAAT FCPA

Address:

Unit 27, Batley Enterprise Centre

513 Bradford Road

Batley

WF17 8LL



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

Charity Name	Charity No	1180090	
Hamad Bin Khalifa Islamic Centre			
Annual accounts for the period			
Period start date	01.04.22	To	Period end date 31.03.23

### Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds (restated) £ F05
<b>Income (Note 3)</b>					
Income and endowments from:					
Donations and legacies	143,617	-	-	143,617	677,527
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	143,617	-	-	143,617	677,527
<b>Expenditure (Notes 6)</b>					
Expenditure on:					
Raising funds	7,726	-	-	7,726	481,451
Charitable activities	109,127	-	-	109,127	107,176
Separate material expense item	-	-	-	-	-
Other	2,070	-	-	2,070	829
<b>Total</b>	118,923	-	-	118,923	589,456
<b>Net income/(expenditure) before tax for the reporting period</b>	24,694	-	-	24,694	88,071
Tax payable				-	
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	24,694	-	-	24,694	88,071
Net gains/(losses) on investments				-	
<b>Net income/(expenditure)</b>	24,694	-	-	24,694	88,071
<b>Extraordinary items</b>				-	
<b>Transfers between funds</b>				-	
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use				-	
Other gains/(losses)				-	
<b>Net movement in funds</b>	24,694	-	-	24,694	88,071
<b>Reconciliation of funds:</b>					
Total funds brought forward	1,056,568			1,056,568	968,497
<b>Total funds carried forward</b>	1,081,262	-	-	1,081,262	1,056,568



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

### Section B Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year (restated)
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Fixed assets</b>					
Intangible assets (Note 15)				-	-
Tangible assets (Note 14)	1,018,631			1,018,631	1,007,462
Heritage assets (Note 16)				-	-
Investments (Note 17)				-	-
<b>Total fixed assets</b>	1,018,631	-	-	1,018,631	1,007,462
<b>Current assets</b>					
Stocks (Note 18)	-			-	-
Debtors (Note 19)	-			-	-
Investments (Note 17.4)				-	-
Cash at bank and in hand (Note 24)	64,493			64,493	56,368
<b>Total current assets</b>	64,493	-	-	64,493	56,368
<b>Creditors: amounts falling due within one year (Note 20)</b>	1,862			1,862	7,262
<b>Net current assets/(liabilities)</b>	62,631	-	-	62,631	49,106
<b>Total assets less current liabilities</b>	1,081,262	-	-	1,081,262	1,056,568
<b>Creditors: amounts falling due after one year (Note 20)</b>	-			-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	1,081,262	-	-	1,081,262	1,056,568
<b>Funds of the Charity</b>					
Endowment funds (Note 27)				-	-
Restricted income funds (Note 27)				-	-
Unrestricted funds	1,081,262		-	1,081,262	1,056,568
Revaluation reserve				-	-
Fair value reserve				-	-
<b>Total funds</b>	1,081,262	-	-	1,081,262	1,056,568

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Nasser ali g a al hajri	18/6/2023



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

### Note 3 Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	143,617			143,617	677,527
	Gift Aid				-	
	Legacies				-	
	General grants provided by government/other charities	-			-	-
	Membership subscriptions and sponsorships which are in substance donations				-	
	Donated goods, facilities and services				-	
	Other				-	
<b>Total</b>		<b>143,617</b>	<b>-</b>	<b>-</b>	<b>143,617</b>	<b>677,527</b>

### Note 6 Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year (restated) £
Expenditure on raising funds:	Incurred seeking donations	-			-	-
	Incurred seeking legacies				-	
	Advertising, marketing, direct mail and publicity	2,936			2,936	-
	Other trading activities	-			-	-
	Rent collection, property repairs and maintenance charges	4,790			4,790	481,451
	<b>Total expenditure on raising funds</b>	<b>7,726</b>	<b>-</b>	<b>-</b>	<b>7,726</b>	<b>481,451</b>



### Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

<b>Expenditure on charitable activities</b>	Accountancy fees	550			550	850
	Accommodation cost	4,000			4,000	3,100
	Annual return	125			125	100
	Arabic lessons	1,470			1,470	
	Books	4,074			4,074	
	Charitable donations	1,555			1,555	
	Cleaning	6,761			6,761	17,408
	Commissions paid	3,000			3,000	10,594
	Cottage expenses (imam's residence)	1,093			1,093	-
	Council tax	1,222			1,222	1,215
	Educational material	-			-	1,236
	Eid expenses	849			849	
	Fire & safety	1,199			1,199	1,226
	Governance	496			496	
	Hotel bookings	640			640	
	Human resources services	1,800			1,800	750
	Independent examination	300			300	450
	Insurance	2,139			2,139	1,803
	Internet	146			146	78
	Islamic exhibition	4,272			4,272	
	Islamic teachings	2,300			2,300	
	Jummah duties	1,350			1,350	
	Kitchen & food expenses	1,824			1,824	
	Light and heat	16,666			16,666	15,122
	Machinery hire	-			-	118
	Madressa expenses	250			250	528
	Paye & pension charges	170			170	170
	Pension contributions	470			470	470
	Planning permission	-			-	230
	Poster design	1,015			1,015	
	Printing, postage & stationery	607			607	92
	Ramadan books	-			-	70
	Ramadan expenses	5,358			5,358	
	School visits/open days	8,784			8,784	-
	Telephone	874			874	903
	Trade waste	234			234	
	Training	-			-	2,050
	Travel expenses	2,056			2,056	1,775
	Uniforms for school children	260			260	
	Wages and PAYE	27,095			27,095	46,196
	Water	773			773	642
	Website	100			100	
	Weekend Islamic studies teaching	3,250			3,250	
<b>Total expenditure on charitable activities</b>		<b>109,127</b>	<b>-</b>	<b>-</b>	<b>109,127</b>	<b>107,176</b>



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

Other	Depreciation	2,070			2,070	829
					-	
					-	
		-			-	
		-			-	
Total other expenditure		2,070	-	-	2,070	829
TOTAL EXPENDITURE		118,923	-	-	118,923	589,456

Note 10 Details of certain types of expenditure					
Note 10.1 Fees for examination of the accounts					
<i>Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).</i>					
				<b>This year</b>	<b>Last year</b>
				<b>£</b>	<b>£</b>
Independent examiner's fees				300	450
Assurance services other than independent examination					
Tax advisory fees					
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner					



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

### Note 14 Tangible fixed assets

*Please complete this note if the charity has any tangible fixed assets*

#### 14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year		1,000,000		20,701	1,020,701
Additions				-	-
Revaluations					-
Disposals					-
Transfers *					-
At end of the year	-	1,000,000	-	20,701	1,020,701

#### 14.2 Depreciation and impairments

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL	SL or RB
<b>** Rate</b>				10%	

At beginning of the year				-	-
Disposals					-
Depreciation				2,070	2,070
Impairment					-
Transfers*					-
At end of the year	-	-	-	2,070	2,070

#### 14.3 Net book value

Net book value at the beginning of the year	-	1,000,000	-	20,701	1,020,701
Net book value at the end of the year	-	1,000,000	-	18,631	1,018,631



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

### Note 20 Creditors and accruals

#### 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors				
Payments received on account for contracts or performance-related grants				
Accruals and deferred income	1,862	7,262	-	-
Taxation and social security	-	-		
Other creditors	-	-		
<b>Total</b>	<b>1,862</b>	<b>7,262</b>	<b>-</b>	<b>-</b>

### Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	64,493	56,368
Other	-	-
<b>Total</b>	<b>64,493</b>	<b>56,368</b>