

**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 2024**

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 2024**

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**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024**

**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 2024



Trustees' Annual Report for the period							
From	Period start date			To	Period end date		
	1 <sup>st</sup>	Apr	2023		31 <sup>st</sup>	Mar	2024

### Section A Reference and administration details

Charity name

Hamad Bin Khalifa Islamic Centre

Other names charity is known by

H B K I C

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	
4	Abdul Salam Malik	



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024

### 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 2024

**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 was able to achieve its charitable objects through the promotion of the Islamic faith.

### 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.

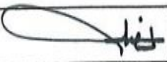


## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024

### 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 ALHAJRI	
Position (eg Secretary, Chair, etc)		
Date		



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024



**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 2024

**Charity no  
(if any)**

1180090

**Set out on pages**

10-11

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2024**.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, 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 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 2024

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

*A. Q. Khan*

Date:

31/07/2024

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 2024

Charity Name	Charity No	1180090		
Hamad Bin Khalifa Islamic Centre				
Annual accounts for the period				
Period start date	01.04.23	To	Period end date	31.03.24

### 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	62,735	-	-	62,735	143,617
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	62,735	-	-	62,735	143,617
<b>Expenditure (Notes 6)</b>					
Expenditure on:					
Raising funds	15,499	-	-	15,499	7,726
Charitable activities	66,346	-	-	66,346	109,127
Separate material expense item	-	-	-	-	-
Other	2,032	-	-	2,032	2,070
<b>Total</b>	83,877	-	-	83,877	118,923
<b>Net income/(expenditure) before tax for the reporting period</b>	- 21,142	-	-	- 21,142	24,694
Tax payable				-	
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	- 21,142	-	-	- 21,142	24,694
Net gains/(losses) on investments				-	
<b>Net income/(expenditure) Extraordinary items</b>	- 21,142	-	-	- 21,142	24,694
<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>	- 21,142	-	-	- 21,142	24,694
<b>Reconciliation of funds:</b>					
Total funds brought forward	1,081,262			1,081,262	1,056,568
<b>Total funds carried forward</b>	1,060,120	-	-	1,060,120	1,081,262



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024

Charity Name	Charity No	1180090
Hamad Bin Khalifa Islamic Centre		

### 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)	1,018,290			1,018,290	1,018,631
Heritage assets (Note 16)				-	-
Investments (Note 17)				-	-
<b>Total fixed assets</b>	1,018,290	-	-	1,018,290	1,018,631
<b>Current assets</b>					
Stocks (Note 18)	-			-	-
Debtors (Note 19)	-			-	-
Investments (Note 17.4)				-	-
Cash at bank and in hand (Note 24)	42,905			42,905	64,493
<b>Total current assets</b>	42,905	-	-	42,905	64,493
<b>Creditors: amounts falling due within one year (Note 20)</b>	1,075			1,075	1,862
<b>Net current assets/(liabilities)</b>	41,830	-	-	41,830	62,631
<b>Total assets less current liabilities</b>	1,060,120	-	-	1,060,120	1,081,262
<b>Creditors: amounts falling due after one year (Note 20)</b>	-			-	-
Provisions for liabilities	-	-	-	-	-
<b>Total net assets or liabilities</b>	1,060,120	-	-	1,060,120	1,081,262
<b>Funds of the Charity</b>					
Endowment funds (Note 27)				-	-
Restricted income funds (Note 27)				-	-
Unrestricted funds	1,060,120		-	1,060,120	1,081,262
Revaluation reserve				-	
Fair value reserve					
<b>Total funds</b>	1,060,120	-	-	1,060,120	1,081,262

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 ALHADH	



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024

### Section C Notes to the accounts (cont)

#### Note 3 Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	62,735			62,735	143,617
	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>		62,735	-	-	62,735	143,617
<b>TOTAL INCOME</b>		62,735	-	-	62,735	143,617

#### 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
	Other trading activities	-			-	-
	Rent collection, property repairs and maintenance charges	15,499			15,499	4,790
	<b>Total expenditure on raising funds</b>	15,499	-	-	15,499	7,726



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024

<b>Expenditure on charitable activities</b>	Accountancy fees	550			550	550
	Accommodation cost	-			-	4,000
	Annual return	325			325	125
	Arabic lessons	-			-	1,470
	Books	-			-	4,074
	Charitable donations	-			-	1,555
	Cleaning	1,750			1,750	6,761
	Commissions paid	19,050			19,050	3,000
	Cottage expenses (imam's residence)	-			-	1,093
	Council tax	1,313			1,313	1,222
	DBS	104			104	-
	Educational sessions	100			100	
	Eid expenses	-			-	849
	Equipment expensed	181			181	
	Fire & safety	-			-	1,199
	Governance	50			50	496
	Home office fees	536			536	
	Hotel bookings	1,117			1,117	640
	Human resources services	1,800			1,800	1,800
	Independent examination	300			300	300
	Insurance	2,524			2,524	2,139
	Internet	85			85	146
	Islamic exhibition	-			-	4,272
	Islamic teachings	-			-	2,300
	Jummah duties	-			-	1,350
	Kitchen & food expenses	-			-	1,824
	Legal fees	1,500			1,500	
	Light and heat	23,377			23,377	16,666
	Madressa expenses	-			-	250
	Management & administration charges	8,000			8,000	
	Meeting refreshments	17			17	
	Paye & pension charges	170			170	170
	Pension contributions	-			-	470
	Poster design	50			50	1,015
	Printing, postage & stationery	-			-	607
	Professional fees	120			120	
	Ramadan expenses	691			691	5,358
	School visits/open days	-			-	8,784
	Telephone	204			204	874
	Trade waste	183			183	234
	Training	480			480	-
	Travel expenses	934			934	2,056
	Uniforms for school children	-			-	260
	Wages and PAYE	-			-	27,095
	Water	835			835	773
	Website	-			-	100
	Weekend Islamic studies teaching	-			-	3,250
	<b>Total expenditure on charitable activities</b>	<b>66,346</b>	<b>-</b>	<b>-</b>	<b>66,346</b>	<b>109,127</b>
<b>Other</b>	Depreciation	2,032			2,032	2,070
					-	
					-	
		-			-	
		-			-	
	<b>Total other expenditure</b>	<b>2,032</b>	<b>-</b>	<b>-</b>	<b>2,032</b>	<b>2,070</b>
<b>TOTAL EXPENDITURE</b>		<b>83,877</b>	<b>-</b>	<b>-</b>	<b>83,877</b>	<b>118,923</b>



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024

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>				
			This year £	Last year £
Independent examiner's fees			300	300
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 2024

### 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		18,631	1,018,631
Additions				1,692	1,692
Revaluations					-
Disposals					-
Transfers *					-
At end of the year	-	1,000,000	-	20,323	1,020,323

#### 14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				10%		

At beginning of the year				-	-
Disposals					-
Depreciation				2,032	2,032
Impairment					-
Transfers*					-
At end of the year	-	-	-	2,032	2,032

#### 14.3 Net book value

Net book value at the beginning of the year	-	1,000,000	-	18,631	1,018,631
Net book value at the end of the year	-	1,000,000	-	18,290	1,018,290



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2024

### 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	1,075	1,862	-	-
Taxation and social security	-	-		
Other creditors	-	-		
<b>Total</b>	<b>1,075</b>	<b>1,862</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	42,905	64,493
Other	-	-
<b>Total</b>	<b>42,905</b>	<b>64,493</b>