

**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 2025**

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 2025**

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**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2025**

**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 2025



Trustees' Annual Report for the period							
From	Period start date			To	Period end date		
	1 <sup>st</sup>	Apr	2024		31 <sup>st</sup>	Mar	2025

### 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 2025

### 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 2025

**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 2025

### 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)	Dr. Nasser Ali Alhajri	
Position (eg Secretary, Chair, etc)	Chairman	
Date	17/05/2025	



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2025



**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 2025

**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 **31/03/2025**.

**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 2025

### 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:

2.6.2025

Name:

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 2025

Charity Name		Charity No	1180090		
Hamad Bin Khalifa Islamic Centre					
Annual accounts for the period					
Period start date	01.04.24	To	Period end date	31.03.25	

### 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	133,777	-	-	133,777	62,735
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>133,777</b>	<b>-</b>	<b>-</b>	<b>133,777</b>	<b>62,735</b>
<b>Expenditure (Notes 6)</b>					
Expenditure on:					
Raising funds	18,738	-	-	18,738	15,499
Charitable activities	95,175	-	-	95,175	66,346
Separate material expense item	-	-	-	-	-
Other	2,089	-	-	2,089	2,032
<b>Total</b>	<b>116,002</b>	<b>-</b>	<b>-</b>	<b>116,002</b>	<b>83,877</b>
<b>Net income/(expenditure) before tax for the reporting period</b>	<b>17,775</b>	<b>-</b>	<b>-</b>	<b>17,775</b>	<b>- 21,142</b>
Tax payable				-	
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	<b>17,775</b>	<b>-</b>	<b>-</b>	<b>17,775</b>	<b>- 21,142</b>
Net gains/(losses) on investments				-	
<b>Net income/(expenditure) Extraordinary items</b>	<b>17,775</b>	<b>-</b>	<b>-</b>	<b>17,775</b>	<b>- 21,142</b>
Transfers between funds				-	
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use				-	
Other gains/(losses)				-	
<b>Net movement in funds</b>	<b>17,775</b>	<b>-</b>	<b>-</b>	<b>17,775</b>	<b>- 21,142</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	1,060,120			1,060,120	1,081,262
<b>Total funds carried forward</b>	<b>1,077,895</b>	<b>-</b>	<b>-</b>	<b>1,077,895</b>	<b>1,060,120</b>



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2025

### 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)	1,018,805			1,018,805	1,018,290
Heritage assets (Note 16)				-	-
Investments (Note 17)				-	-
<b>Total fixed assets</b>	1,018,805	-	-	1,018,805	1,018,290
<b>Current assets</b>					
Stocks (Note 18)	-			-	-
Debtors (Note 19)	-			-	-
Investments (Note 17.4)				-	-
Cash at bank and in hand (Note 24)	61,922			61,922	42,905
<b>Total current assets</b>	61,922	-	-	61,922	42,905
<b>Creditors: amounts falling due within one year (Note 20)</b>	2,832			2,832	1,075
<b>Net current assets/(liabilities)</b>	59,090	-	-	59,090	41,830
<b>Total assets less current liabilities</b>	1,077,895	-	-	1,077,895	1,060,120
<b>Creditors: amounts falling due after one year (Note 20)</b>	-			-	-
<b>Provisions for liabilities</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	1,077,895	-	-	1,077,895	1,060,120
<b>Funds of the Charity</b>					
Endowment funds (Note 27)				-	-
Restricted income funds (Note 27)				-	-
Unrestricted funds	1,077,895		-	1,077,895	1,060,120
Revaluation reserve				-	-
Fair value reserve				-	-
<b>Total funds</b>	1,077,895	-	-	1,077,895	1,060,120

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
Dr. Nasser Al Hajri	17/05/2025



## **Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2025**

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

#### **Note 3 Income**

<b>Analysis of income</b>		<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total funds</b>	<b>Prior year</b>
					<b>£</b>	<b>£</b>
<b>Donations and legacies:</b>	Donations and gifts	133,777			133,777	62,735
	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>133,777</b>	<b>-</b>	<b>-</b>	<b>133,777</b>	<b>62,735</b>



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2025

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	299			299	-
	Other trading activities	-			-	-
	Rent collection, property repairs and maintenance charges	18,439			18,439	15,499
	<b>Total expenditure on raising funds</b>	<b>18,738</b>	<b>-</b>	<b>-</b>	<b>18,738</b>	<b>15,499</b>
Expenditure on charitable activities	Accountancy fees	550			550	550
	Administration	1,241			1,241	
	Annual return	300			300	325
	Cleaning	2,375			2,375	1,750
	Commissions paid	3,000			3,000	19,050
	Council tax	6,257			6,257	1,313
	DBS	65			65	104
	Educational sessions	-			-	100
	Equipment expensed	-			-	181
	Fire & safety	75			75	-
	Governance	123			123	50
	Home office fees	-	536		-	536
	Hotel bookings	728			728	1,117
	Human resources services	1,950			1,950	1,800
	Imam expense	3,597			3,597	
	Independent examination	425			425	300
	Insurance	2,656			2,656	2,524
	Internet	36			36	85
	Kitchen & food expenses	1,750			1,750	-
	Legal fees	-			-	1,500
	Light and heat	17,337			17,337	23,377
	Management & administration charges	3,036			3,036	8,000
	Meeting refreshments	-			-	17
	PAT testing	30			30	-
	Paye & pension charges	-			-	170
	Poster design	-			-	50
	Printing, postage & stationery	70			70	-
	Professional fees	-			-	120
	Ramadan expenses	7,844			7,844	691
	Telephone	904			904	204
	Trade waste	-			-	183
	Training	-			-	480
	Travel expenses	8,882			8,882	934
	Wages and PAYE	31,602			31,602	-
	Water	809			809	835
	Website	68			68	-
	<b>Total expenditure on charitable activities</b>	<b>95,174</b>	<b>-</b>	<b>-</b>	<b>95,175</b>	<b>66,346</b>
Other	Depreciation	2,089			2,089	2,032
					-	
					-	
		-			-	
		-			-	
	<b>Total other expenditure</b>	<b>2,089</b>	<b>-</b>	<b>-</b>	<b>2,089</b>	<b>2,032</b>
<b>TOTAL EXPENDITURE</b>		<b>116,002</b>	<b>-</b>	<b>-</b>	<b>116,002</b>	<b>83,877</b>



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2025

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				425	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 2025

### 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		18,290	1,018,290
Additions				2,604	2,604
Revaluations					-
Disposals					-
Transfers *					-
At end of the year	-	1,000,000	-	20,894	1,020,894

#### 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				2,089	2,089
Impairment					-
Transfers*					-
At end of the year	-	-	-	2,089	2,089

#### 14.3 Net book value

Net book value at the beginning of the year	-	1,000,000	-	18,290	1,018,290
Net book value at the end of the year	-	1,000,000	-	18,805	1,018,805



## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2025

### 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	2,832	1,075	-	-
Taxation and social security	-	-		
Other creditors	-	-		
<b>Total</b>	<b>2,832</b>	<b>1,075</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	61,922	42,905
Other	-	-
<b>Total</b>	<b>61,922</b>	<b>42,905</b>