LAMMACK COMMUNITY ASSOCIATION

England & Wales · Charity number 1190387

Details

Status	Registered
Legal form	CIO
Registered	2020-07-13
Register	View on the Charity Commission register

Contact

Address	Flat 7 Whinney Lane Blackburn BB2 7BX
Phone	07877409053
Email	lammackmusalla@hotmail.com
Website	www.lammack.org

Activities

Objects: TO ADVANCE THE ISLAMIC FAITH IN LAMMACK, BLACKBURN FOR THE PUBLIC BENEFIT, MAINLY BUT NOT EXCLUSIVELY BY PROVIDING A PLACE OF WORSHIP AND RELIGIOUS EDUCATION.AND TO PROMOTE INTERFAITH ACTIVITIES BY WORKING WITH PEOPLE IN LAMMACK, BLACKBURN REGARDLESS OF THEIR ETHNIC ORIGIN, RELIGION, BELIEF OR CREED TO CREATE OPPORTUNITIES TO UNDERSTAND DIFFERENT CULTURES AND TRADITIONS.

Activities: General Charitable PurposesEducation/trainingThe Prevention Or Relief Of PovertyReligious ActivitiesEconomic/community Development/employmentHuman Rights/religious Or Racial Harmony/equality Or Diversity

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Charities Or Voluntary Bodies

Geography

- Blackburn With Darwen

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£374,044	£304,276	-	-
2024-03-31	£342,159	£145,058	-	-
2023-03-31	£213,450	£162,697	-	-
2022-03-31	£76,896	£33,983	-	-
2021-03-31	£6,655	£4,166	-	-

Trustees

Name	Role	Appointed
Suhal Bux	Chair	2020-07-13
Ashfaq Patel		2023-07-04
DAUD UGRADAR		2020-07-13
Dr Haroon Sidat		2020-07-13
Imraan Rawat		2020-07-13
Muzammil Umarji Adam Patel		2023-06-06
Sajid Patel		2020-07-13
Zubeir Patel		2020-07-13

Accounts

CHARITY REGISTRATION NUMBER: 1190387

Lammack Community Association

Unaudited Financial Statements

31 March 2025

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

Lammack Community Association

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Lammack Community Association
Charity registration number	1190387
Principal office	Flat 7 Whinney Lane Blackburn Lancashire BB2 7BX
The trustees	
	Mr Imraan Rawat Mr Daud Ugradar Mr Zubeir Patel Mr Sajid Patel Dr Haroon Sidat Mr Suhal Bux Mr Muzammil Umarji Adam Patel Mr Ashfaq Patel
Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

The charity is governed under a board of Trustees which includes a Chair.

Objectives and activities

The objectives of the Lammack Community Association (LCA) are to provide a space for Muslims to perform their daily prayers, to deliver events to educate the community on various aspects of Islam and to promote Islam and Muslims to the local community. Further, the LCA supports and promotes registered local charities working in some of the most deprived parts of the world.

Achievements and performance

In FY 2024 the Charity purchased a property to move the LCA's activities to. In FY 2025 the focus was on working with the local community and professional planners to understand how to make the property work for all interested parties. There was a strong emphasis on bringing the community together through regular activities including meals. Further, there continued fundraising for international projects supporting charities working in some of the poorest parts of the world.

Financial review

In FY 2025 LCA received donations for both unrestricted and restricted charity activities.

Plans for future periods

In FY 2026 the aim is to transfer the activities managed by the LCA to a new location.

The trustees' annual report was approved on 19 January 2026 and signed on behalf of the board of trustees by:

Mr Suhal Bux
Trustee

Independent Examiner's Report to the Trustees of Lammack Community Association

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Lammack Community Association ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the charity's financial statements 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.

Independent examiner's statement

Since the charity’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

19 January 2026

Lammack Community Association

Statement of Financial Activities

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**4**	73,404	300,640	374,044	342,159
Total income		73,404	300,640	374,044	342,159
Expenditure					
Expenditure on charitable activities	**5,6**	23,496	280,780	304,276	145,057
Total expenditure		23,496	280,780	304,276	145,057
Net income and net movement in funds		49,908	19,860	69,768	197,102
Reconciliation of funds					
Total funds brought forward		70,428	249,958	320,386	123,283
Total funds carried forward		120,336	269,818	390,154	320,384

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

Lammack Community Association

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**11**	266,940	267,023
Current assets			
Cash at bank and in hand		123,214	111,579
Creditors: amounts falling due within one year	**12**	–	58,217
Net current assets		123,214	53,362
Total assets less current liabilities		390,154	320,385
Net assets		390,154	320,385
Funds of the charity			
Restricted funds		355,420	249,957
Unrestricted funds		34,734	70,427
Total charity funds	**13**	390,154	320,384

These financial statements were approved by the board of trustees and authorised for issue on 19 January 2026, and are signed on behalf of the board by:

Mr Suhal Bux
Trustee

The notes on pages 6 to 12 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Flat 7 Whinney Lane, Blackburn, Lancashire, BB2 7BX.

2. 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 Charities Act 2011.

3. 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.

Disclosure exemptions

No cash flow statement has been presented for the charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

3. Accounting policies *(continued)*

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.

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.

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.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations receivable	73,404	300,640	374,044

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations receivable	55,609	286,550	342,159

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Charitable activities	23,496	280,780	304,276

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	16,304	128,754	145,057

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2025 £**	Total fund 2024 £
Charitable activities	304,276	304,276	145,057

7. Analysis of support costs

	Analysis of support costs activity 1 £	**Total 2025 £**	Total 2024 £
Staff costs	11,555	11,555	10,990
Premises	3,403	3,403	544
General office	46	46	360
Equipment	185	185	–
Fundraising platform fees	4,841	4,841	4,327
Consultancy	3,080	3,080	–
Depreciation of fixtures, fittings and equipment	83	83	83
Subscriptions	303	303	–
	23,496	23,496	16,304

8. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	83	83

9. Staff costs

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

	2025 £	2024 £
Wages and salaries	11,555	10,990

The average head count of employees during the year was 1 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Freehold property £	Equipment £	**Total £**
Cost			
At 1 April 2024 and 31 March 2025	266,859	330	267,189
Depreciation			
At 1 April 2024	–	166	166
Charge for the year	–	83	83
At 31 March 2025	–	249	249
Carrying amount			
At 31 March 2025	266,859	81	266,940
At 31 March 2024	266,859	164	267,023

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	–	217
Other creditors	–	58,000
	–	58,217

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	**At 31 March 2025 £**
General funds	70,428	73,404	(23,496)	(85,602)	34,734

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	31,122	55,609	(16,304)	–	70,427

13. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	**At 31 March 2025**
	£	£	£	£	**£**
Restricted Funds	249,958	300,640	(280,780)	85,602	355,420

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted Funds	92,161	286,550	(128,754)	–	249,957

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2025**
	£	£	**£**
Tangible fixed assets	81	266,859	266,940
Current assets	34,652	88,561	123,213
Creditors less than 1 year	–	–	–
Net assets	34,733	355,420	390,153

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	164	266,859	267,023
Current assets	70,481	41,098	111,579
Creditors less than 1 year	(217)	(58,000)	(58,217)
Creditors greater than 1 year	–	–	–
Net assets	70,428	249,957	320,385

Accounts

CHARITY REGISTRATION NUMBER: 1190387

Lammack Community Association

Unaudited Financial Statements

31 March 2024

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

Lammack Community Association

Financial Statements

Year ended 31 March 2024

Lammack Community Association

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Lammack Community Association
Charity registration number	1190387
Principal office	Flat 7 Whinney Lane Blackburn Lancashire BB2 7BX
The trustees	Mr Imraan Rawat Mr Daud Ugradar Mr Zubeir Patel Mr Sajid Patel Dr Haroon Sidat Mr Suhal Bux Mr Muzammil Umarji Adam Patel Mr Ashfaq Patel
Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

The charity is governed under a board of Trustees which includes a Chair.

Objectives and activities

The objectives of the Lammack Community Association (LCA) are to provide a space for Muslims to perform their daily prayers, to deliver events to educate the community on various aspects of Islam and to promote Islam and Muslims to the local community. Further, the LCA supports and promotes registered local charities working in some of the most deprived parts of the world.

Achievements and performance

FY 2024 was focused on fundraising to purchase a new property to move the LCA's activities to. The fundraising was successful with the target being achieved and the new property purchased. Fundraising for international projects also took place to support charities working in Sierra Leone, Malawi and Jordan to name a few. Locally, there was a strong focus on educational and social events for both men and women to build a stronger community.

Financial review

In FY 2024 LCA received donations for both unrestricted and restricted charity activities.

Plans for future periods

Plan for FY 2025 is to apply for planning and prepare the new property to transfer LCA activities to.

The trustees' annual report was approved on 2 January 2025 and signed on behalf of the board of trustees by:

Mr Suhal Bux
Trustee

Independent Examiner's Report to the Trustees of Lammack Community Association

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Lammack Community Association ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do 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.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

2 January 2025

Lammack Community Association

Statement of Financial Activities

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	Restricted funds £	Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	4	55,609	286,550	342,159	213,450
Total income		55,609	286,550	342,159	213,450
Expenditure					
Expenditure on charitable activities	5,6	16,304	128,754	145,058	162,697
Total expenditure		16,304	128,754	145,058	162,697
Net income and net movement in funds		39,305	157,796	197,101	50,753
Reconciliation of funds					
Total funds brought forward		59,147	64,137	123,284	72,530
Total funds carried forward		98,452	221,933	320,385	123,284

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 6 to 12 form part of these financial statements.

Lammack Community Association

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	267,023	247
Current assets			
Cash at bank and in hand		111,579	191,036
Creditors: amounts falling due within one year	12	58,217	–
Net current assets		53,362	191,036
Total assets less current liabilities		320,385	191,283
Creditors: amounts falling due after more than one year	13	–	68,000
Net assets		320,385	123,283
Funds of the charity			
Restricted funds		221,933	64,137
Unrestricted funds		98,452	59,147
Total charity funds	14	320,385	123,284

These financial statements were approved by the board of trustees and authorised for issue on 2 January 2025, and are signed on behalf of the board by:

Mr Suhal Bux
Trustee

The notes on pages 6 to 12 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Flat 7 Whinney Lane, Blackburn, Lancashire, BB2 7BX.

2. 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 Charities Act 2011.

3. 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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

3. Accounting policies *(continued)*

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.

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.

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.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

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:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations receivable	55,609	286,550	342,159

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations receivable	35,600	177,850	213,450

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Charitable activities	16,304	128,754	145,058

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	21,575	141,121	162,697

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2024 £**	Total fund 2023 £
Charitable activities	145,058	145,058	162,697

7. Analysis of support costs

	Analysis of support costs activity 1 £	**Total 2024 £**	Total 2023 £
Staff costs	10,990	10,990	11,645
Premises	544	544	4,186
Communications and IT	4,327	4,327	3,317
General office	360	360	2,344
	16,221	16,221	21,492

8. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	83	83

9. Staff costs

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

	2024 £	2023 £
Wages and salaries	10,990	11,645

The average head count of employees during the year was 1 (2023: 1).

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

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Freehold property £	Equipment £	**Total £**
Cost			
At 1 April 2023	–	330	330
Additions	266,859	–	266,859
At 31 March 2024	266,859	330	267,189
Depreciation			
At 1 April 2023	–	83	83
Charge for the year	–	83	83
At 31 March 2024	–	166	166
Carrying amount			
At 31 March 2024	266,859	164	267,023
At 31 March 2023	–	247	247

12. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	217	–
Other creditors	58,000	–
	58,217	–

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

	2024 £	2023 £
Other creditors	–	68,000

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	**At 31 March 2024 £**
General funds	59,147	55,609	(16,304)	98,452

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	45,122	35,600	(21,575)	59,147

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023	Income	Expenditure	**At 31 March 2024**
	£	£	£	£
Restricted Funds	64,137	286,550	(128,754)	221,933

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Funds	27,408	177,850	(141,121)	64,137

15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Tangible fixed assets	164	266,859	267,023
Current assets	98,505	13,074	111,579
Creditors less than 1 year	(217)	(58,000)	(58,217)
Creditors greater than 1 year	–	–	–
Net assets	98,452	221,933	320,385

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	247	–	247
Current assets	58,899	132,137	191,036
Creditors less than 1 year	–	–	–
Creditors greater than 1 year	–	(68,000)	(68,000)
Net assets	59,146	64,137	123,283

LAMMACK COMMUNITY ASSOCIATION

England & Wales - Charity number 1190387

Accounts

CHARITY REGISTRATION NUMBER: 1190387

Lammack Community Association

Unaudited Financial Statements

31 March 2023

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

Lammack Community Association

Financial Statements

Year ended 31 March 2023

Lammack Community Association

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Lammack Community Association
Charity registration number	1190387
Principal office	Flat 7 Whinney Lane Blackburn Lancashire BB2 7BX

The trustees

Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

The charity is governed under a board of Trustees which includes a Chairman, Secretary & Treasurer.

Objectives and activities

The objectives of the Lammack Community Association (LCA) are to provide a space to Muslims to perform their daily prayers and to deliver events to educate the local community on various aspects of Islam. Further, the LCA supports and promotes the work of registered local charities working in many different deprived parts of the world.

Achievements and performance

A large part of FY 2023 focused on finding a suitable property to move the LCA's activities to. A property was identified and fundraising activities took place to raise money for the purchase of the new property. Fundraising for international projects took place for charities working in Sierra Leone, Malawi, Pakistan, Kenya, Indonesia, Turkey, Syria, Lebanon and India. The majority of the fundraising was initiated following earthquakes or other disasters. For the Kenya appeal the LCA organised a walk up a mountain in North Wales. There was a focus on the local community as well where educational events were organised for both men and women. Breakfast events were also organised to continue building a strong sociable community.

Financial review

In FY 2023 LCA received donations for both unrestricted and restricted charity activities.

Plans for future periods

Plan for FY 2024 is to continue fundraising in order to purchase a suitable property to transfer LCA activities to.

The trustees' annual report was approved on 2 January 2024 and signed on behalf of the board of trustees by:

Mr Imraan Rawat
Trustee

Independent Examiner's Report to the Trustees of Lammack Community Association

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Lammack Community Association ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the charity's financial statements 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do 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.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

2 January 2024

Lammack Community Association

Statement of Financial Activities

Year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	**Total funds** £	2022 Total funds £
		2023			
Income and endowments					
Donations and legacies	**4**	35,600	177,850	213,450	76,896
Total income		35,600	177,850	213,450	76,896
Expenditure					
Expenditure on charitable activities	**5,6**	21,575	141,121	162,697	33,983
Total expenditure		21,575	141,121	162,697	33,983
Net income and net movement in funds		14,025	36,729	50,753	42,913
Reconciliation of funds					
Total funds brought forward		45,122	27,408	72,530	29,617
Total funds carried forward		59,147	64,137	123,284	72,530

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

Lammack Community Association

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**11**	247	330
Current assets			
Cash at bank and in hand		191,036	72,200
Net current assets		191,036	72,200
Total assets less current liabilities		191,283	72,530
Creditors: amounts falling due after more than one year	**12**	68,000	–
Net assets		123,283	72,530
Funds of the charity			
Restricted funds		64,137	27,408
Unrestricted funds		59,147	45,122
Total charity funds	**13**	123,284	72,530

These financial statements were approved by the board of trustees and authorised for issue on 2 January 2024, and are signed on behalf of the board by:

Mr Imraan Rawat
Trustee

The notes on pages 6 to 12 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Flat 7 Whinney Lane, Blackburn, Lancashire, BB2 7BX.

2. 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 Charities Act 2011.

3. 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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

3. Accounting policies *(continued)*

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.

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.

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.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations receivable	35,600	177,850	213,450

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations receivable	24,773	52,123	76,896

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Charitable activities	21,575	141,121	162,697

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	9,268	24,715	33,983

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	**Total funds 2023**	Total fund 2022
	£	**£**	£
Charitable activities	162,697	162,697	33,983

7. Analysis of support costs

	Analysis of support costs activity 1	**Total 2023**	Total 2022
	£	**£**	£
Staff costs	11,645	11,645	8,081
Premises	4,186	4,186	950
Communications and IT	3,317	3,317	–
General office	2,344	2,344	237
	21,492	21,492	9,268

8. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	83	–

9. Staff costs

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

	2023	2022
	£	£
Wages and salaries	11,645	8,081

The average head count of employees during the year was 1 (2022: 1).

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

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022 and 31 March 2023	330
Depreciation	
At 1 April 2022	–
Charge for the year	83
At 31 March 2023	83
Carrying amount	
At 31 March 2023	247
At 31 March 2022	330

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

	2023 £	2022 £
Other creditors	68,000	–

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 2023** £
General funds	45,122	35,600	(21,575)	59,147

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	29,617	24,773	(9,268)	45,122

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 2023** £
Restricted Funds	27,408	177,850	(141,121)	64,137

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Funds	–	52,123	(24,715)	27,408

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible fixed assets	247	–	247
Current assets	58,899	132,137	191,036
Creditors greater than 1 year	–	(68,000)	(68,000)
Net assets	59,146	64,137	123,283

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	330	–	330
Current assets	44,792	27,408	72,200
Creditors greater than 1 year	–	–	–
Net assets	45,122	27,408	72,530

LAMMACK COMMUNITY ASSOCIATION

England & Wales - Charity number 1190387

Accounts

CHARITY REGISTRATION NUMBER: 1190387

Lammack Community Association

Unaudited Financial Statements

31 March 2022

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

Lammack Community Association

Financial Statements

Year ended 31 March 2022

	Page

Lammack Community Association

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Lammack Community Association
Charity registration number	1190387
Principal office	Flat 7 Whinney Lane Blackburn Lancashire BB2 7BX

The trustees

Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

The charity is governed under a board of Trustees which includes a Chairman, Secretary & Treasurer.

Objectives and activities

The objectives of the Lammack Community Association (LCA) are to provide a space for Muslims to perform their daily prayers and to deliver events to educate the local community on aspects of Islam. Reintroducing activities in a safe and considerate manner following years of COVID restrictions to encourage people to attend regular prayers and education programs. Continuing religious lectures broadcasted via Transmitter and online for the Muslim community.

Achievements and performance

Mobilising volunteers to participate in multiple foreign humanitarian initiatives in Jordan and Malawi. Conducting breakfast events to encourage early morning prayer for local Muslims. We delivered food packs during Ramadam to the local residents.
Promoting the work local and international charities are doing within the local and international arenas to support Muslims in need. There was also considerable focus on ensuring good communication with local Muslims to ensure they continued to feel part of the local community: organising lectures, arranging meet and greets, communicating prayer times and local important events. Through feedback it is apparent that local Muslims continue to build a strong connection with the Prayer Room and support the activities being organised.

Financial review

In FY 2022 LCA received donations for both unrestricted and restricted charity activities.

Plans for future periods

We are out growing our current premiess and therefore the plan is to have few a fundraising events with Muslims from the local and wider communites regarding purchusing larger property, where we can facilitate / accomodate larger gathering for daily prayers, educational programs and community events.

The trustees' annual report was approved on 5 January 2023 and signed on behalf of the board of trustees by:

Mr Imraan Rawat
Trustee

Independent Examiner's Report to the Trustees of Lammack Community Association

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Lammack Community Association ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the charity's financial statements 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

5 January 2023

Lammack Community Association

Statement of Financial Activities

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	**4**	24,773	52,123	76,896	6,655
Total income		24,773	52,123	76,896	6,655
Expenditure					
Expenditure on charitable activities	**5,6**	9,268	24,715	33,983	4,166
Total expenditure		9,268	24,715	33,983	4,166
Net income and net movement in funds		15,505	27,408	42,913	2,489
Reconciliation of funds					
Total funds brought forward		29,617	–	29,617	–
Total funds carried forward		45,122	27,408	72,530	2,489

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 6 to 11 form part of these financial statements.

Lammack Community Association

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	10	330	–
Current assets			
Cash at bank and in hand		72,200	29,617
Net current assets		72,200	29,617
Total assets less current liabilities		72,530	29,617
Funds of the charity			
Restricted funds		27,408	–
Unrestricted funds		45,122	29,617
Total charity funds	11	72,530	29,617

These financial statements were approved by the board of trustees and authorised for issue on 5 January 2023, and are signed on behalf of the board by:

Mr Imraan Rawat
Trustee

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Flat 7 Whinney Lane, Blackburn, Lancashire, BB2 7BX.

2. 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 Charities Act 2011.

3. 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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

3. Accounting policies *(continued)*

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.

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.

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.

3. Accounting policies *(continued)*

Tangible assets ***(continued)***

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.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations receivable	24,773	52,123	76,896

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations receivable	6,655	–	6,655

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Charitable activities	9,268	24,715	33,983

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	4,166	–	4,166

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2022 £**	Total fund 2021 £
Charitable activities	33,983	33,983	4,166

7. Analysis of support costs

	Analysis of support costs activity 1	**Total 2022**	Total 2021
	£	**£**	£
Staff costs	8,081	8,081	4,050
Premises	950	950	–
General office	237	237	116
	9,268	9,268	4,166

8. Staff costs

The average head count of employees during the year was 1 (2021: 1).

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

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2021	–
Additions	330
At 31 March 2022	330
Depreciation	
At 1 April 2021 and 31 March 2022	–
Carrying amount	
At 31 March 2022	330
At 31 March 2021	–

11. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	**At 31 March 2022**
	£	£	£	£	£
General funds	29,617	24,773	(9,268)	–	45,122

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	–	6,655	(4,166)	27,128	29,617

Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	**At 31 March 2022**
	£	£	£	£	£
Restricted Funds	–	52,123	(24,715)	–	27,408

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted Funds	–	–	–	–	–

12. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Tangible fixed assets	330	–	330
Current assets	44,792	27,408	72,200
Net assets	45,122	27,408	72,530

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	–	–	–
Current assets	29,617	–	29,617
Net assets	29,617	–	29,617

LAMMACK COMMUNITY ASSOCIATION

England & Wales - Charity number 1190387

Accounts

CHARITY REGISTRATION NUMBER: 1190387

Lammack Community Association

Unaudited Financial Statements

31 March 2021

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

Lammack Community Association

Financial Statements

Period ended 31 March 2021

Lammack Community Association

Trustees' Annual Report

Period ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 March 2021.

Reference and administrative details

Registered charity name	Lammack Community Association
Charity registration number	1190387
Principal office	Flat 7 Whinney Lane Blackburn Lancashire BB2 7BX

The trustees

Mr Imraan Rawat	(Appointed 13 July 2020)
Mr Daud Ugradar	(Appointed 13 July 2020)
Mr Zubeir Patel	(Appointed 13 July 2020)
Mr Sajid Patel	(Appointed 13 July 2020)
Dr Haroon Sidat	(Appointed 13 July 2020)
Mr Suhul Bux	(Appointed 13 July 2020)

Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

The charity is governed under a board of Trustees which includes a Chairman, Secretary & Treasurer.

Objectives and activities

The objectives of the Lammack Community Association (LCA) are to provide a space for Muslims to perform their daily prayers and to deliver events to educate the local community on aspects of Islam. In FY2021 there was a natural restriction on the activities we could deliver, however we did provide a safe space for Muslims to perform their daily prayers in accordance with Covid-19 guidelines. In addition to this, there were several religious lectures broadcasted via YouTube and radio for both men and women on topics such as 'Stories of the Prophets' and Islamic jurisprudence. When restrictions were lifted there were two main events which took place: a meet and greet was arranged for the men with tea and biscuits etc., and the regular women's 'Life of the Prophet' restarted at the Prayer Room.

Achievements and performance

The main achievements for FY 2021 were securing a large sports hall facility to perform Ramadhan evening prayers in a safe manner, and promoting the work local and international charities are doing within the local and international arenas to support Muslims in need. There was also considerable focus on ensuring good communication with local Muslims to ensure they continued to feel part of the local community: organising lectures, arranging meet and greets, communicating prayer times and local important events. Through feedback it is apparent that local Muslims continue to build a strong connection with the Prayer Room and support the activities being organised.

Financial review

In FY 2021 LCA received donations totalling £6,655, majority of which was received via regular standing order payments, with the remainder being collected as cash donations made at the Prayer Room. Further to this £4,050 was spent as salaries paid to the imam.

Plans for future periods

As Covid-19 restrictions ease, the aim is to return to as normal a programme of events as possible. This will hopefully involve more face to face lectures, women's social events, continuation of local community events with non Muslim stakeholders, visits from eminent Muslim scholars etc. In terms of space, the aim is to undertake consultation with local Muslims regarding sourcing a larger property if required.

The trustees' annual report was approved on 24 January 2022 and signed on behalf of the board of trustees by:

Mr Imraan Rawat
Trustee

Independent Examiner's Report to the Trustees of Lammack Community Association

Period ended 31 March 2021

I report to the trustees on my examination of the financial statements of Lammack Community Association ('the charity') for the period ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do 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.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

24 January 2022

Lammack Community Association

Statement of Financial Activities

Period ended 31 March 2021

	Note	2021 Unrestricted funds £	Total funds £
Income and endowments			
Donations and legacies	**4**	6,655	6,655
Total income		6,655	6,655
Expenditure			
Expenditure on charitable activities	**5,6**	4,166	4,166
Total expenditure		4,166	4,166
Net income and net movement in funds		2,489	2,489
Reconciliation of funds			
Total funds brought forward		–	–
Total funds carried forward		2,489	2,489

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

	Note	2021 £
Current assets		
Cash at bank and in hand		29,617
Net current assets		29,617
Total assets less current liabilities		29,617
Funds of the charity		
Unrestricted funds		29,617
Total charity funds	**10**	29,617

These financial statements were approved by the board of trustees and authorised for issue on 24 January 2022, and are signed on behalf of the board by:

Mr Imraan Rawat
Trustee

The notes on pages 6 to 9 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Flat 7 Whinney Lane, Blackburn, Lancashire, BB2 7BX.

2. 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 Charities Act 2011.

3. 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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

3. Accounting policies *(continued)*

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.

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.

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.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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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.

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.

4. Donations and legacies

	Unrestricted Funds	**Total Funds 2021**
	£	**£**
Donations		
Donations receivable	6,655	6,655

5. Expenditure on charitable activities by fund type

	Unrestricted Funds	**Total Funds 2021**
	£	**£**
Charitable activities	4,166	4,166

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	**Total funds 2021**
	£	**£**
Charitable activities	4,166	4,166

7. Analysis of support costs

	Analysis of support costs activity 1	**Total 2021**
	£	**£**
Staff costs	4,050	4,050
General office	116	116
	4,166	4,166

8. Staff costs

The average head count of employees during the period was 1.

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

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	**At 31 March 202 1**
	£	£	£	£	£
General funds	–	6,655	(4,166)	27,128	29,617

11. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2021**
	£	**£**
Current assets	29,617	29,617