

بسم الله الرحمن الرحيم  
الحمد لله رب العالمين  
والصلوات والسلام على نبي الكريم

# Trustees' Report and Financial Statements

for the period from

**16 June 2024 to 15 June 2025**

## Al-Noor Islamic & Education Centre

**Charity number:** 1195517 registered with the Charity Commission for England and Wales on 16 August 2021 as a Charitable Incorporated Organisation (CIO).

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### **Legal and administrative information**

<b>Name of the charity</b>	<b><u>AL-NOOR ISLAMIC &amp; EDUCATION CENTRE</u></b>
<b>Charity number</b>	<b>1195517</b> (Charity Commission for England and Wales)
<b>Business address</b>	223-225 KINGSTON ROAD PORTSMOUTH PO2 7EG
<b>Registered office</b>	223-225 KINGSTON ROAD PORTSMOUTH PO2 7EG
<b>Trustees</b>	Salah Hama-Amin Ali Ahmad Yusuf Khoursheed Abdul-Hameed Sallah Faghi Saida
<b>Independent Examiner</b>	Gazelle Professional Services Howell Court, London w3 BJ

## Trustees' Report

As trustees, we are pleased to present our report and the financial statements for the period from 16<sup>th</sup> June 2024 to 15<sup>th</sup> June 2025. We are most grateful to Almighty and Most Compassionate God who enabled us to serve the mosque, local Muslim community and the members of wider society in Portsmouth. We could not have done without the help of our volunteers and we pray to God to reward them and shower His blessings on them and their families. We also thank all those who join the salah at our mosque which is in fact everyone's mosque. Jazakuum Allah khair for donations from all of you, Alhamdulillah (the praise and thanks be to God).

**Governing Document:** The charity is a Charitable Incorporated Organisation (CIO), governed through its constitution.

- A. Organisational Structure:** The Charity has a management committee who has overall control and responsibility for policy and major decision making and all members of the committee are trustees. Day to day management and responsibility for implementing policies is carried out by the trustees on a voluntary basis. Membership of committee is open to anyone aged 18 or over who is approved by the trustees. The trustees must accept applications for membership unless they consider that it would be in the best interest of the charity to refuse an application.
- B. Risk Management:** The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
- C. Objectives and activities of the charity:**
- Serving and promoting Islam in Portsmouth through a mosque and other activities.
  - Education Muslims through sermons, Quran lessons and a madrasah.
  - Such other charitable purposes that benefit the Muslims in Portsmouth area and the wider community as necessary
- D. Volunteers and paid staff:** The Charity is heavily supported by our volunteers (in addition to the trustees) through their unpaid work to achieve its objectives. We also appreciate the hard work of our paid staff. May Almighty God reward all of them abundantly in this world and the Hereafter! aameen
- E. Statement of trustees' responsibilities:** The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with law and United Kingdom Accounting Standards (UKAS). The law requires the trustees to prepare financial statements that give a true and fair view of charity and of the income and expenses of the charity for that year. In preparing these financial statements, the trustees have selected suitable accounting policies and then applied them consistently, made judgements and estimates that were reasonable and prudent, and followed the applicable UKAS. There were no material departures from the UKAS. We have prepared the financial statements on the going concern basis. The trustees keep proper accounting records that show with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. We have also fulfilled our responsibility (and continue to do so) for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other risks.

We again express our utmost gratitude to our Most Compassionate God for all His blessings and for giving us the opportunity to serve this mosque. We pray to Him to accept our miniscule service to His mosque and the community and reward us with His grace and bounty.

Approved by the board of trustees and signed by the Chair of the board on its behalf

**Salah Hama-Amin**

**Chair Board of Trustees**

**Date:** 1st Safar 1447 after Hijrah. 27 July 2025

**Independent examiner's report to the trustees on the unaudited financial statements of Al-Noor Islamic & Education Centre.**

I report on the accounts of Al-Noor Islamic & Education Centre for the period from 16 June 2024 to 15 June 2025 set out on pages 2 to 9.

**Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of the Charities Act 2011 (the Act), does not apply and that an independent examination is needed. an examination is required under section 145(1) of the Charities Act 2011 but section 144(1) (audit) of the Charities Act 2011 and section 145(3) of the Charities Act 2011 do not apply to this charity because its income is below the threshold of £250,000.

It is my responsibility to examine the accounts, to follow the procedures laid down in the General Directions given by the Charity Commission and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the "Independent examination of charity accounts: Directions and guidance for examiners (CC32)" first published by the Charity Commission in September 2017 and became mandatory on 1<sup>st</sup> December 2017. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

As a result of my work, no matter has come to my attention:

- (i) that would give me reasonable cause to believe that in any material respect the requirements to keep proper accounting records in accordance with section 41 of the Act; and to prepare accounts that accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Brother Shakil Ahmed Khan MA, MBA, MSc, DPSI, AIEMA

Gazelle Professional Services, Howell Court, London W3 8BJ

## Statement of financial activities

For the period from 16 June 2024 to 15 June 2025

INCOME	This period	Last period
Public donations	£29,726	£28,310
Tuition fees	5,720	5,200
<b>Total income</b>	<b>£35,446</b>	<b>£33,510</b>

Expenses	This period	Last period
Rent and rates	£41,208	£40,800
Cleaning & bin collection	7,287	6,940
Utilities (gas, electricity, water, internet)	19,945	18,995
Professional Fees	1,400	1,300
<b>Total expenses</b>	<b>69,840</b>	<b>£68,035</b>

OVERSPEND/SURPLUS	This period	Last period
Total funds brought forward from last years	£127,650	127,650
OVERSPEND	(£40,114)	(£34,525)
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>£87,536</b>	<b>£93,125</b>

The financial statements were approved by the board of trustees and signed on its behalf by:

**Salah Ha-Mim**

**Chair of the Board of Trustees**

**Dated: 27 July 2025**

## Notes to financial statements for the year ended 15 June 2025

1. **Accounting policies:** The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.  
**1.1 Basis of accounting:** The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP FRS 102) and the Charities Act 2011.

**1.2 Incoming resources/Charity income:** All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

**Voluntary income** is received mainly through donations and is included in full in the statement of financial activities when receivable. Our charity also gets some income through renting one of its properties. So, the rental income is also included in these financial statements.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

**1.3 Resources expended/charity expenses:** These are the expenses/costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Expenditure is recognised on a cash basis when an expense is incurred. Expenditure includes any VAT that cannot be fully recovered and is reported as part of the expenditure to which it relates. Costs of generating funds comprise the costs associated with generating voluntary income and the costs of trading for fundraising purposes including operating a supplementary education service.

**1.4 Tangible fixed assets and depreciation:** Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings: Not depreciated as maintained to a good standard.

Fixtures, fittings and equipment: 20% reducing balance

2. **Creditors: amounts falling due within one year**

Utility companies). £19,200

Private loan from individuals for the purchase of 42 Portsmouth City for the mosque £120,000

**Total: £139,200**