

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
ALTON ISLAMIC CENTRE LTD

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's main objective is to advance the Islamic faith and provide facilities for worship and associated community services for the benefit of the public.

Significant activities

- " Daily congregational prayers and Friday Jumu'ah prayers
- " Ramadan programmes including Taraweeh and community initiatives
- " Islamic education classes for children and adults
- " Religious talks, events, and community engagement
- " Funeral and bereavement support and guidance
- " Welfare support and signposting to relevant services where needed

Public benefit

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit. The charity provides prayer and religious education services which are open to the local community and wider public, supporting spiritual wellbeing and encouraging positive community relations.

ACHIEVEMENT AND PERFORMANCE

- " Continuation of regular worship and community services
- " Delivery of educational programmes and religious talks
- " Successful Ramadan activities and Eid arrangements
- " Ongoing maintenance of the mosque premises and facilities
- " Strengthened community support and engagement initiatives

FINANCIAL REVIEW

Income and expenditure

Total income (donations): £177,360

Total expenditure: £4,823

Surplus/(deficit) for the year: £172,537

Main sources of income

- " Donations and Friday collections
 - " Fundraising and community contributions
 - " Gift Aid (where applicable)
- Main areas of expenditure
- " Rent, utility costs, repairs and maintenance
 - " Insurance and governance costs
 - " Programme costs for education and religious events
 - " Staff costs (if applicable)

Reserves policy

The trustees aim to keep sufficient reserves to meet ongoing running costs and future maintenance needs. The trustees review reserves annually to ensure financial stability.

FUTURE PLANS

- " Continuing daily prayers, Friday prayers and education programmes
- " Developing youth and family-focused activities
- " Further improvements to facilities and accessibility
- " Strengthening fundraising and Gift Aid processes
- " Enhancing governance and safeguarding practices

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Alton Islamic Centre Ltd is governed by its Memorandum and Articles of Association and operates in accordance with applicable charity and company law.

Recruitment and appointment of new trustees

Trustees (who are also directors) are appointed in line with the governing document. The trustees meet regularly and make decisions collectively to ensure the charity is properly managed.

Management arrangements

The charity's activities are managed by the trustees with the support of volunteers and community members. The trustees oversee finances, building management, religious services, and safeguarding arrangements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11266362 (England and Wales)

Registered Charity number

1198014

Registered office

Flat 5, Westbrook House
High Street
Alton
Hampshire
GU34 1EN

Trustees

R Ahmed Director
S Mohammed Director
S F Newaz Director
T S Valu Director

Company Secretary

S Mohammed

Independent Examiner

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

Approved by order of the board of trustees on 23 January 2026 and signed on its behalf by:

T S Valu - Trustee

Independent examiner's report to the trustees of ALTON ISLAMIC CENTRE LTD ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Anwar Faruque Chowdhury FCCA

ACN Accountants
Chartered Certified Accountants
41 Orsett Road
Grays
Essex
RM17 5DS

23 January 2026

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		177,360	72,649
EXPENDITURE ON			
Other		4,823	4,114
NET INCOME		172,537	68,535
RECONCILIATION OF FUNDS			
Total funds brought forward		84,912	16,377
TOTAL FUNDS CARRIED FORWARD		257,449	84,912

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	5	221,450	-
CURRENT ASSETS			
Cash at bank		35,999	84,912
NET CURRENT ASSETS		<u>35,999</u>	<u>84,912</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		257,449	84,912
NET ASSETS		<u>257,449</u>	<u>84,912</u>
FUNDS	6		
Unrestricted funds		<u>257,449</u>	<u>84,912</u>
TOTAL FUNDS		<u>257,449</u>	<u>84,912</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 January 2026 and were signed on its behalf by:

T S Valu - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Other operating leases	<u>2,687</u>	<u>2,452</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>72,649</u>
EXPENDITURE ON	
Other	<u>4,114</u>
NET INCOME	68,535
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>16,377</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>84,912</u></u>

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
Additions	<u>221,450</u>
NET BOOK VALUE	
At 31 March 2025	<u><u>221,450</u></u>
At 31 March 2024	<u><u>-</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	84,912	172,537	257,449
TOTAL FUNDS	<u>84,912</u>	<u>172,537</u>	<u>257,449</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	177,360	(4,823)	172,537
TOTAL FUNDS	<u>177,360</u>	<u>(4,823)</u>	<u>172,537</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	16,377	68,535	84,912
TOTAL FUNDS	<u>16,377</u>	<u>68,535</u>	<u>84,912</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,649	(4,114)	68,535
TOTAL FUNDS	<u>72,649</u>	<u>(4,114)</u>	<u>68,535</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	16,377	241,072	257,449
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>16,377</u>	<u>241,072</u>	<u>257,449</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	250,009	(8,937)	241,072
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>250,009</u>	<u>(8,937)</u>	<u>241,072</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	177,360	72,649
Total incoming resources	177,360	72,649
EXPENDITURE		
Support costs		
Management		
Rent	2,687	2,452
Insurance	518	-
Postage and stationery	50	80
	3,255	2,532
Finance		
Bank charges	415	188
Information and publications	-	302
	415	490
Information technology		
Repairs and renewals	453	-
Governance costs		
Accountancy fees	-	450
Other legal and professional fees	700	642
	700	1,092
Total resources expended	4,823	4,114
Net income	172,537	68,535