

BRACKNELL ISLAMIC CULTURAL SOCIETY

England & Wales · Charity number 1198430

Details

Status Registered

Legal form CIO

Registered 2022-03-29

Register [View on the Charity Commission register](#)

Contact

Address Unit C
Waterside Park
Cookham Road
Bracknell
RG12 1RB

Phone 01344231044

Email chairman@bracknell-ics.org.uk

Website www.bracknellics.org.uk

Activities

Objects: A) TO ADVANCE THE RELIGION OF ISLAM IN ACCORDANCE WITH THE QUERN AND THE SUNNI IN BRACKNELL, IN PARTICULAR THROUGH: A) THE ESTABLISHMENT, PROVISION AND MAINTENANCE OF A PLACE FOR CONGREGATIONAL WORSHIP AND TO FACILITATE ISLAMIC RITES SUCH AS MARRIAGE AND BURIAL B) THE EDUCATION AND TEACHING FOR A GREATER UNDERSTANDING AND APPRECIATION OF ISLAM BY SUCH MEANS AS CLASSES AND LECTURES C) THE ESTABLISHMENT, OPERATION AND MAINTENANCE OF INSTITUTIONS THAT WOULD ENHANCE THE RELIGIOUS AND SOCIAL CAUSES OF THE MUSLIM COMMUNITY THROUGH SUCH MEANS AS A LIBRARY, CEMETERY, ISLAMIC CENTRE AND SO FORTH D) TO PROMOTE DIALOGUE, THE DISSEMINATION OF INFORMATION AND AWARENESS OF ISLAM TO BOTH MUSLIMS AND NON MUSLIMS AND E) TO GIVE ADVICE AND SUPPORT TO THE MUSLIM COMMUNITY WHERE APPROPRIATE ON ANY ASPECT OF THE ISLAMIC RELIGION B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NESTED, HARDSHIP OR DISTRESS WHETHER CAUSED BY FAMINE, WAR, DISEASE, NATURAL DISASTERS OR TRAGEDIES OR BY REASON OF THEIR SOCIAL AND ECONOMIC CONDITIONS WHETHER IN THE UK OR TO ANY OTHER PART OF THE WORLD BY MEANS OF FINANCIAL ASSISTANCE

Activities: Religious and community services

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability, Religious Activities
- **Who:** The General Public/mankind

Geography

- Bracknell Forest

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£399,359	£295,238	-	-
2024-03-31	£200,907	£184,424	-	-
2023-03-31	£115,982	£239,733	-	-

Trustees

Name	Role	Appointed
Basit Larry Kukoiyi	Chair	
Abdul Aleem Siddiqui		2023-07-15
Alhagie kebba Sanneh		2023-07-15
Dr YOUSSEF DJOUAMAA YOUSSEF		2023-07-15
MUHAMMED SHAMSUL ARIPIN		2023-07-15
Samir Sayed		2023-08-15

BRACKNELL ISLAMIC CULTURAL SOCIETY

England & Wales - Charity number 1198430

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Bracknell Islamic Cultural Society

Three Leaves
Chartered Certified Accountants
2 Manor House Lane
Datchet
Slough
Berkshire
SL3 9EB

Bracknell Islamic Cultural Society

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for the Year Ended 31 March 2025

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Bracknell Islamic Cultural Society

Report of the Trustees
for the Year Ended 31 March 2025

The trustees 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 aims to develop a place of worship for Muslims living in and around Bracknell. The charity also organises and participates in community events to promote equality, diversity and good race relations.

Public benefit

BICS meets the Charity Commissions public benefit criteria under both the advancement of education and the advancement of citizenship or community development objectives. The trustees have complied with section 17 of Charities Act 2011 with regards to public benefit guidance issued by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

The charity has been organising Friday congregational prayers in addition to biannual Eid gatherings.

FINANCIAL REVIEW

Reserves policy

There is currently no reserves policy.

The Charity has managed to bring in a stable stream of donations and has kept costs at a minimum. The charity also achieved significant results in the most cost effective ways possible which is reflected by the retained funds by the charity. The funds can be used to start new charitable projects.

FUTURE PLANS

BICS is a well established charity organisation supporting almost 400 Muslim families across Bracknell. Our future aim include:

- Continue to diversify funding streams, so that core organisational costs are met from a range of sources
- Involving local residents and groups in issues and developments likely to affect quality of life in the local area
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- Strengthening internal governance structures and broadening the role and involvement of trustees

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution adopted on 8th August 2007, and constitutes an unincorporated charity.

Organisational structure and management

Bracknell Islamic Cultural Society (known as BICS) was established in 2008 as unincorporated charity. The charity currently has 7 trustees who are elected for three years term from amongst the voting members of BICS. The trustees review and oversee the work of the organisation at regular Board meetings and the charity has no employees. Every trustee resigns after three years and it is open for them to stand for re-election after this period.

All trustees give their time voluntarily and receive no remuneration or other benefits.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1122605

Bracknell Islamic Cultural Society

Report of the Trustees
for the Year Ended 31 March 2025

Principal address

Unit C
Waterside Park
Bracknell
RG12 1RB

Trustees

Mr B Kuko-iyii Chairman
Mr Y Djouamaa Deputy Chairman (resigned 30.6.24)
Mr M S Aripin Treasurer (resigned 30.6.24)
Mr A Sanneh Secretary
Mr E I Walele (resigned 30.6.25)
Dr A A Siddiqui
Mr S Sayed

Trustee resigned since year end;

Mr. E I Walele

Independent Examiner

Imtiaz Khan
Three Leaves
Chartered Certified Accountants
2 Manor House Lane
Datchet
Slough
Berkshire
SL3 9EB

Approved by order of the board of trustees on26/01/2026..... and signed on its behalf by:



.....
Mr B Kuko-iyii - Trustee

**Independent Examiner's Report to the Trustees of
Bracknell Islamic Cultural Society**

Independent examiner's report to the trustees of Bracknell Islamic Cultural Society

I report to the charity trustees on my examination of the accounts of Bracknell Islamic Cultural Society (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Imtiaz Khan

Three Leaves
Chartered Certified Accountants
2 Manor House Lane
Datchet
Slough
Berkshire
SL3 9EB

Date:

Bracknell Islamic Cultural Society

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

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		399,359	-	399,359	200,907
EXPENDITURE ON					
Raising funds	2	86,201	-	86,201	41,442
Charitable activities	3				
Charitable activities		207,676	-	207,676	141,640
Other		1,361	-	1,361	1,342
Total		295,238	-	295,238	184,424
NET INCOME		104,121	-	104,121	16,483
RECONCILIATION OF FUNDS					
Total funds brought forward		1,156,341	-	1,156,341	1,139,858
TOTAL FUNDS CARRIED FORWARD		1,260,462	-	1,260,462	1,156,341


The notes form part of these financial statements


Bracknell Islamic Cultural Society


Balance Sheet
31 March 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	6	1,080,623	1,080,623
CURRENT ASSETS			
Debtors	7	9,937	4,140
Cash at bank		173,043	73,537
		<u>182,980</u>	<u>77,677</u>
CREDITORS			
Amounts falling due within one year	8	(3,141)	(1,959)
		<u>179,839</u>	<u>75,718</u>
NET CURRENT ASSETS			
		<u>1,260,462</u>	<u>1,156,341</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,260,462</u>	<u>1,156,341</u>
NET ASSETS			
		<u>1,260,462</u>	<u>1,156,341</u>
FUNDS	10		
Unrestricted funds		1,260,462	1,156,341
TOTAL FUNDS		<u>1,260,462</u>	<u>1,156,341</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30-Jan-2026 and were signed on its behalf by:


.....
Mr B Kuko-iyii - Trustee


.....
Mr A Sanneh - Trustee


.....
Dr A A Siddiqui - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

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.

Governance costs

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to accountancy fees together with other overhead costs.

Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Charity adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefit to the Charity. The carrying amount of the replaced part is derecognised. Repairs and maintenance charged to the Statement of comprehensive income during the year in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Plant and machinery	-33% of cost
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The asset's residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

No depreciation has been charged for the freehold property.

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

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from 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.

Short term debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities in 'administrative expenses'.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

Offsetting

Financial assets and liabilities are offset and the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Charitable activities

Cost of charitable activities comprises all overheads and governance costs excluding finance charges.

2. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	46,862	-
	<u>46,862</u>	<u>-</u>

Investment management costs

	2025	2024
	£	£
Property repairs	39,339	41,442
	<u>39,339</u>	<u>41,442</u>
Aggregate amounts	<u>86,201</u>	<u>41,442</u>

Bracknell Islamic Cultural Society

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

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £ <u>207,676</u>
Charitable activities	

4. SUPPORT COSTS

	Management	Finance	Governance	
	£	£	costs	Totals
	£	£	£	£
Raising donations and legacies	<u>40,501</u>	<u>285</u>	<u>6,076</u>	<u>46,862</u>

5. 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.

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>1,080,623</u>	<u>29,706</u>	<u>1,110,329</u>
DEPRECIATION			
At 1 April 2024 and 31 March 2025	<u>-</u>	<u>29,706</u>	<u>29,706</u>
NET BOOK VALUE			
At 31 March 2025	<u>1,080,623</u>	<u>-</u>	<u>1,080,623</u>
At 31 March 2024	<u>1,080,623</u>	<u>-</u>	<u>1,080,623</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	7,650	2,150
Prepayments	<u>2,287</u>	<u>1,990</u>
	<u>9,937</u>	<u>4,140</u>

Bracknell Islamic Cultural Society

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	642	-
Qarz-e-hasna	999	999
Accrued expenses	1,500	960
	<u>3,141</u>	<u>1,959</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	1,080,623	-	1,080,623	1,080,623
Current assets	182,980	-	182,980	77,677
Current liabilities	(3,141)	-	(3,141)	(1,959)
	<u>1,260,462</u>	<u>-</u>	<u>1,260,462</u>	<u>1,156,341</u>

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	1,156,341	104,121	1,260,462
	<u>1,156,341</u>	<u>104,121</u>	<u>1,260,462</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	399,359	(295,238)	104,121
	<u>399,359</u>	<u>(295,238)</u>	<u>104,121</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	1,139,858	16,483	1,156,341
	<u>1,139,858</u>	<u>16,483</u>	<u>1,156,341</u>

Bracknell Islamic Cultural Society

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

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200,907	(184,424)	16,483
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>200,907</u>	<u>(184,424)</u>	<u>16,483</u>

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	1,139,858	120,604	1,260,462
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1,139,858</u>	<u>120,604</u>	<u>1,260,462</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	600,266	(479,662)	120,604
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>600,266</u>	<u>(479,662)</u>	<u>120,604</u>

11. RELATED PARTY DISCLOSURES

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

Bracknell Islamic Cultural Society

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

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	169,358	190,704
Gift aid	3,420	10,203
Madrassa Collection	13,898	-
Ramdhan,Eid & Event Collection	212,683	-
	<hr/>	<hr/>
	399,359	200,907
	<hr/>	<hr/>
Total incoming resources	399,359	200,907
EXPENDITURE		
Investment management costs		
Property repairs	39,339	41,442
Charitable activities		
Madrassa expenses	28,093	15,998
Ramdhan,Eid & Events Costs	89,180	42,268
Scholar Fee	35,666	-
Donation Paid	54,737	39,571
	<hr/>	<hr/>
	207,676	97,837
Other		
FR - Advertising & promotes	1,361	1,342
Support costs		
Management		
Wages	3,192	-
Rent payable	3,278	3,009
Rates and water	2,882	2,255
Insurance	4,549	1,990
Light and heat	19,852	16,494
Telephone & IT costs	2,761	1,841
Printing, postage & stationery	1,788	3,352
Travel costs	977	1,129
Sundries	1,222	1,821
Plant and machinery	-	9,543
	<hr/>	<hr/>
	40,501	41,434
Finance		
Bank charges	285	1,148
Governance costs		
Legal & professional costs	4,256	261
Accountancy fees	1,820	960
	<hr/>	<hr/>
	6,076	1,221

This page does not form part of the statutory financial statements

Bracknell Islamic Cultural Society

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

	<u>2025</u>	<u>2024</u>
	£	£
Total resources expended	<u>295,238</u>	<u>184,424</u>
Net income	<u><u>104,121</u></u>	<u><u>16,483</u></u>

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BRACKNELL ISLAMIC CULTURAL SOCIETY

England & Wales - Charity number 1198430

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for the Year Ended 31 March 2024

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Bracknell Islamic Cultural Society

Report of the Trustees
for the Year Ended 31 March 2024

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Registered Charity number

1122605

Principal address

Unit C
Waterside Park
Bracknell
RG12 1RB

Bracknell Islamic Cultural Society

Report of the Trustees
for the Year Ended 31 March 2024

Trustees

Mr B Kuko-iyii Chairman
Mr Y Djouamaa Deputy Chairman
Mr M S Aripin Treasurer
Mr A Sanneh Secretary
Mr E I Walele
Dr A A Siddiqui
Mr S Sayed

Trustees resigned since year end;

Mr. Y Djouamaa
Mr M S Aripin

Independent Examiner

Imtiaz Khan
Three Leaves
Chartered Certified Accountants
2 Manor House Lane
Datchet
Slough
Berkshire
SL3 9EB

Approved by order of the board of trustees on 30/01/2025 and signed on its behalf by:



.....
Mr B Kuko-iyii - Trustee

**Independent Examiner's Report to the Trustees of
Bracknell Islamic Cultural Society**

Independent examiner's report to the trustees of Bracknell Islamic Cultural Society

I report to the charity trustees on my examination of the accounts of Bracknell Islamic Cultural Society (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Imtiaz Khan

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2 Manor House Lane
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Date: 30/01/2025.....

Bracknell Islamic Cultural Society

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		200,907	-	200,907	170,304
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE ON					
Raising funds	2	41,442	-	41,442	20,848
Charitable activities	3				
Charitable activities		99,372	-	99,372	69,484
Other		43,610	-	43,610	25,650
		<hr/>	<hr/>	<hr/>	<hr/>
Total		184,424	-	184,424	115,982
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME		16,483	-	16,483	54,322
RECONCILIATION OF FUNDS					
Total funds brought forward		1,139,858	-	1,139,858	1,085,536
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		1,156,341	-	1,156,341	1,139,858
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

Bracknell Islamic Cultural Society

Balance Sheet
31 March 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	6	1,080,623	1,090,166
CURRENT ASSETS			
Debtors	7	4,140	4,140
Cash at bank		73,537	47,511
		<u>77,677</u>	<u>51,651</u>
CREDITORS			
Amounts falling due within one year	8	(1,959)	(1,959)
		<u>75,718</u>	<u>49,692</u>
NET CURRENT ASSETS			
		<u>1,156,341</u>	<u>1,139,858</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>1,156,341</u>	<u>1,139,858</u>
NET ASSETS			
		<u>1,156,341</u>	<u>1,139,858</u>
FUNDS	10		
Unrestricted funds		1,156,341	1,139,858
TOTAL FUNDS		<u>1,156,341</u>	<u>1,139,858</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/01/2025 and were signed on its behalf by:

.....
Mr B Kuko-iyii - Trustee

.....
Mr A Sanneh - Trustee

.....
Dr A A Siddiqui - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

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.

Governance costs

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to accountancy fees together with other overhead costs.

Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Charity adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when that cost is incurred, if the replacement part is expected to provide incremental future benefit to the Charity. The carrying amount of the replaced part is derecognised. Repairs and maintenance charged to the Statement of comprehensive income during the year in which they are incurred.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Plant and machinery -33% of cost

The asset's residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

No depreciation has been charged for the freehold property.

Taxation

The charity is exempt from 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.

Bracknell Islamic Cultural Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

Short term debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities in 'administrative expenses'.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

Offsetting

Financial assets and liabilities are offset and the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Charitable activities

Cost of charitable activities comprises all overheads and governance costs excluding finance charges.

2. RAISING FUNDS

Investment management costs

	2024	2023
	£	£
Property repairs	41,442	20,848

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 4)	Totals
	£	£	£
Charitable activities	15,998	83,374	99,372

4. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Charitable activities	81,005	1,148	1,221	83,374

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2023 and 31 March 2024	1,080,623	29,706	1,110,329
DEPRECIATION			
At 1 April 2023	-	20,163	20,163
Charge for year	-	9,543	9,543
At 31 March 2024	-	29,706	29,706
NET BOOK VALUE			
At 31 March 2024	1,080,623	-	1,080,623
At 31 March 2023	1,080,623	9,543	1,090,166

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	2,150	2,150
Prepayments	1,990	1,990
	<u>4,140</u>	<u>4,140</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Qarz-e-hasna	999	999
Accrued expenses	960	960
	<u>1,959</u>	<u>1,959</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	1,080,623	-	1,080,623	1,090,166
Current assets	77,677	-	77,677	51,651
Current liabilities	(1,959)	-	(1,959)	(1,959)
	<u>1,156,341</u>	<u>-</u>	<u>1,156,341</u>	<u>1,139,858</u>

Bracknell Islamic Cultural Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,139,858	16,483	1,156,341
TOTAL FUNDS	<u>1,139,858</u>	<u>16,483</u>	<u>1,156,341</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	200,907	(184,424)	16,483
TOTAL FUNDS	<u>200,907</u>	<u>(184,424)</u>	<u>16,483</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,085,536	54,322	1,139,858
TOTAL FUNDS	<u>1,085,536</u>	<u>54,322</u>	<u>1,139,858</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,304	(115,982)	54,322
TOTAL FUNDS	<u>170,304</u>	<u>(115,982)</u>	<u>54,322</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,085,536	70,805	1,156,341
TOTAL FUNDS	<u>1,085,536</u>	<u>70,805</u>	<u>1,156,341</u>

Bracknell Islamic Cultural Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

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	371,211	(300,406)	70,805
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>371,211</u>	<u>(300,406)</u>	<u>70,805</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Bracknell Islamic Cultural Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	190,704	167,613
Gift aid	10,203	2,691
	<hr/>	<hr/>
	200,907	170,304
	<hr/>	<hr/>
Total incoming resources	200,907	170,304
EXPENDITURE		
Investment management costs		
Property repairs	41,442	20,848
Charitable activities		
Madrassa expenses	15,998	-
Other		
FR - Events costs	42,268	24,799
FR - Advertising & promotes	1,342	851
	<hr/>	<hr/>
	43,610	25,650
Support costs		
Management		
Rent payable	3,009	8,306
Rates and water	2,255	116
Insurance	1,990	2,313
Light and heat	16,494	12,106
Telephone & IT costs	1,841	1,935
Printing, postage & stationery	3,352	1,920
Travel costs	1,129	1,124
Sundries	1,821	1,249
Donations	39,571	27,046
Plant and machinery	9,543	9,803
	<hr/>	<hr/>
	81,005	65,918
Finance		
Bank charges	1,148	1,652
Governance costs		
Legal & professional costs	261	954
Accountancy fees	960	960
	<hr/>	<hr/>
	1,221	1,914
	<hr/>	<hr/>
Total resources expended	184,424	115,982
	<hr/>	<hr/>
Net income	16,483	54,322
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

BRACKNELL ISLAMIC CULTURAL SOCIETY

England & Wales - Charity number 1198430

Accounts

Section A Receipts and payments
A1 Receipts
<i>Sub total</i> (Gross income for AR)
A2 Asset and investment sales, (see table).
<i>Sub total</i>
<i>Total receipts</i>
A3 Payments
Raising Funds
Charitable activities
Others
<i>Sub total</i>
A4 Asset and investment purchases, (see table)
<i>Sub total</i>

<i>Total payments</i>
<i>Net of receipts/(payments)</i>
A5 Transfers between funds
A6 Cash funds last year end
<i>Cash funds this year end</i>
Section B Statement of assets and liabilities at th
Categories
B1 Cash funds
B2 Other monetary assets
B3 Investment assets
B4 Assets retained for the charity's own use

B5 Liabilities
Signed by one or two trustees on behalf of all the trustees

Bracknell Islamic Cultural Society				No (if any)		
Receipts and payments accounts						
For the period from		4/1/2022		To		3/31/2023
Unrestrict ed funds		Restricted funds		Endowme nt funds		Total funds
to the nearest £		to the nearest £		to the nearest £		to the nearest £
170304		-		-		170304
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
170304		-		-		170304
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
20848		-		-		20848
69484		-		-		69484
25650		-		-		25650
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
-		-		-		-
115982		-		-		115982
123751		-		-		123751
-		-		-		-
123751		-		-		123751

239733		-		-		239733
-69429						-69429
-		-		-		-
-		-		-		-
1139858		-		-		1139858

the end o

		Unrestrict ed funds	Restricted funds
Details			
		to nearest £	to nearest £
			-
Cash at Bank		47511	-
		-	-
Total cash funds		47511	-
(agree balances with receipts and payments account(s))		OK	OK
		Unrestrict ed funds	Restricted funds
Details			
		to nearest £	to nearest £
			-
Debtors		4140	-
Building and computers		1090166	-
		-	-
		-	-
		-	-
		Fund to which asset belongs	Cost (optional)
Details			
			-
			-
			-
			-
			-
		Fund to which asset belongs	Cost (optional)
Details			
			-
			-
			-
			-
			-

				-	
				-	
				-	
Details		Fund to which liability relates		Amount due (optional)	
				-	
Other creditors	1959			-	
				-	
				-	
				-	
Signature			Print Name		

CC16a



Last year

**to the nearest
£**

157565

-

-

-

-

-

-

-

157565

-

-

-

0

57887

13245

-

-

-

-

-

-

71132

27896

27896

99028
58537
-
-
1085536
Endowment funds
to nearest £
Endowment funds
to nearest £
-
-
-
-
-
-
Current value (optional)
-
-
-
-
Current value (optional)
-
-
-
-
-
-

-
-
-
When due (optional)
Date of approval