

**Registered Number 1202966**

**BIGGLESWADE ISLAMIC CULTURAL COMMUNITY CENTRE**

**Report and Financial Statements**

**For the Year ended 31 March 2024**

**BIGGLESWADE ISLAMIC CULTURAL  
COMMUNITY CENTRE  
REPORT AND FINANCIAL STATEMENTS  
For the Year ended 31 March 2024**

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# **BIGGLESWADE ISLAMIC CULTURAL COMMUNITY CENTRE**

## **REPORT AND FINANCIAL STATEMENTS**

**For the Year ended 31 March 2024**

### **TRUSTEES**

Dr. HAMMANJULDE HAMMAWA  
Faraz Ahmed Bhatti  
Peter Jamil Irwin

### **REGISTERED OFFICE**

WEATHERLEY CENTRE  
BIGGLESWADE  
SG18 8JH

### **BANKERS**

LLOYDS BANK  
Andover  
BX1 1LT

### **EXAMINER**

**RASHEED SALIU (FCA, FCCA, FTA)**

**AACSL ACCOUNTANTS LIMITED**

1<sup>st</sup> Floor, North Westgate House  
Harlow  
Essex  
CM20 1YS

### **CHARITY NUMBER**

1202966

**BIGGLESWADE ISLAMIC CULTURAL  
COMMUNITY CENTRE**

**REPORT OF THE TRUSTEES**

**For the Year ended 31 March 2024**

The Trustees, for the purposes of the Charities Act 1993 as amended and Statement of Recommended Practice (SORP) 2005, submit their annual report and financial statements For the Year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the Charity. The Charity is governed by a Memorandum and Articles of Association.

**PRINCIPAL ACTIVITIES, AIMS AND ORGANISATION OF THE CHARITY**

THE PRIMARY OBJECTIVE OF THE CHARITY IS TO ADVANCE THE ISLAMIC RELIGION THROUGHOUT THE UNITED KINGDOM BY: A. THE HOLDING OF PRAYER MEETINGS, PROGRAMMES AND CLASSES TO ENLIGHTEN OTHERS ABOUT THE ISLAMIC RELIGION AND PREACHING MESSAGES OF AN EVANGELISTIC NATURE; B. THE PROVISION OF PASTORAL CARE AND OUTREACH WORK IN THE COMMUNITY; AND C. PROVIDING ITEMS AND SERVICES TO INDIVIDUALS IN FINANCIAL NEED AND SIGNPOSTING TO EXTERNAL.

**THE MAIN ACHIEVEMENTS OF THE ORGANISATION DURING THE PERIOD WERE:**



**BIGGLESWADE ISLAMIC CULTURAL  
COMMUNITY CENTRE  
REPORT OF THE TRUSTEES (Continued)  
For the Year ended 31 March 2024**

**INCOME GENERATION**

The Charity has generated £ 28,153.15 in donations during the year ended 31 March 2024. This includes both direct transfers into charity's account and cash donations.

**RISKS**

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.

BIGGLESWADE ISLAMIC CULTURAL COMMUNITY CENTRE produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down to a work plan. BIGGLESWADE ISLAMIC CULTURAL COMMUNITY CENTRE has developed a strategy, which specifies how it will deliver the key programmes of work. The strategy also identifies targets and performance indicators.

**RESERVES POLICY**

The Charity aims to build reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity on a regular basis to ensure that an appropriate level of funds is held to meet the above policy of the Charity going forward. The charity's fund is unrestricted fund.

**BIGGLESWADE ISLAMIC CULTURAL  
COMMUNITY CENTRE  
REPORT OF THE TRUSTEES (continued)  
For the Year ended 31 March 2024**

**GOVERNANCE AND INTERNAL CONTROL**

A Board of Trustees governs the Charity. New Trustees are selected by the Board of Trustees and are subject to re-election every five years. At 31 March 2024, the Board had a membership of six people.

The Board meets three times a year to agree key policy decisions, set the strategy for the charity and oversee its performance. At present the Board has committee members who are responsible for the day-to-day activities of the charity. None of the committee members is being remunerated.

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this the Charity follows the code of practice for governance produced by the Governance Hub.

Company law requires the Trustees to prepare financial statements for each financial year, which comply with the Charities Act 1993 as amended

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees;
- Regular consideration by the Trustees of financial results, in particular variance from budget; and delegation of authority and segregation of duties.

## **STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND THE FINANCIAL STATEMENTS**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice).

The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the excess of income over expenditure for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in its activities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that its financial statements comply with the Charities Act 1993 as amended. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

## **BIGGLESWADE ISLAMIC CULTURAL COMMUNITY CENTRE**

### **REPORT OF THE TRUSTEES (continued) YEAR ENDED 31 March 2024**

#### **DISCLOSURE OF INFORMATION TO EXAMINER**

The trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant information of which the Charity's examiner is unaware; and each trustee has taken all the steps that he/she ought to have taken as a trustee to make himself/ herself aware of any relevant information and to establish that the Charity's examiner is aware of that information.

#### **EXAMINER**

In line with the provision exemption in the Charities Act 1993 as amended, the trust decided to appoint an examiner, which will reviews the accounts For the Year ended 31 March 2024. In accordance with this appointment, Mr Rasheed Saliu was appointed as examiner.

Approved by the Board of Trustees and signed on behalf of the Board by:

Dr. HAMMANJULDE HAMMAWA  
On behalf of the trust.

**Trustee**

**05 December 2024**

## **Independent Examiner's Report to the Trustees of BIGGLESWADE ISLAMIC CULTURAL COMMUNITY CENTRE**

I report on the accounts of the Trust for the Year ended 31 March 2024, which are set out on pages 9 to 13.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements?

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act as amended.

Have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**RASHEED SALIU (ACA, FCCA, FTA)**

AACSL ACCOUNTANTS LTD  
1<sup>st</sup> Floor, North Westgate House  
Harlow  
Essex  
CM20 1YS

**05 December 2024**

BIGGLESWADE ISLAMIC CULTURAL COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)  
YEAR ENDED 31 MARCH 2024

	Notes	Un- restricted funds 2024 £	Restricted Funds 2024 £	Total Funds
INCOMING RESOURCES				
Donations, Legacies and similar incoming resources		28,153	-	28,153
TOTAL INCOMING RESOURCES	2	28,153	-	28,153
RESOURCES EXPENDED				
Cost of generating funds:				
Cost of generating voluntary Income		2,690	-	2,690
Charitable Activities:				
Governance		168	-	168
TOTAL RESOURCES EXPENDED	3	2,858	-	2,858
Net income/(expenditure)		25,295	-	25,295
Funds brought forward		-	-	-
Net movement in funds and funds balance carried forward as at 02 April 2023		25,295	-	25,295

**BIGGLESWADE ISLAMIC CULTURAL COMMUNITY CENTRE**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	2024 Total £
<b>FIXED ASSETS</b>	
Building at cost	
Accumulated depreciation	-
<b>TOTAL FIXED ASSETS</b>	-
<b>CURRENT ASSETS</b>	
Debtors and accrued income	
Cash at bank and in hand	25,395
	<b>25,395</b>
<b>CREDITORS: amount falling due within one year</b>	
Creditors & Accrued Expenses	100
Net Current assets/(Liabilities)	100
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>25,295</b>
<b>FINANCED BY:</b>	
Unrestricted funds	25,295
Restricted Funds	-
<b>TOTAL FUNDS</b>	<b>25,295</b>

## **NOTES TO THE ACCOUNTS**

**For the Year ended 31 March 2024**

### **Note 1. ACCOUNTING POLICIES**

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (2005), the Charity Act 1993 and applicable UK accounting standards.

#### **Cash flow statement**

Under FRS 1 the Charity is exempt from the requirement to prepare a cash flow statement on the grounds that the charity is below the threshold specified in Appendix 2 of the FRS1.

#### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

#### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

#### **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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. Premises overheads have been allocated on a floor basis and other overheads have been allocated on the basis of the head count.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

BIGGLESWADE ISLAMIC CULTURAL  
COMMUNITY CENTRE

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 March 2024

**Note 2. TOTAL INCOMING RESOURCES**

	2024	2024	2023
	£	Total	Total
		£	£
<b>Un-restricted:</b>			
Voluntary Income	28,153	28,153	
<b>Restricted:</b>			
		-	-
	<b>28,153</b>	<b>28,153</b>	

**Note 3. TOTAL RESOURCES EXPENDED**

	Direct	Support	2024
	Costs	Costs	Total
	£	£	£
Cost of generating funds	2,690	-	2,690
Charitable Activities			-
Governance	168	-	168
	<b>2,858</b>	<b>-</b>	<b>2,858</b>

**Note 4. FIXED ASSETS**

	Freehold		
	Land	Building	Roof
	£	£	£
Cost	-	-	-
Additions	-	-	-
Revaluation	-	-	-
Disposal	-	-	-
<b>Total Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>

Basis	Rate	0%	1%	4%
<b>Balance brought forward</b>		-	-	-
Charge for the year		-	-	-
Revaluation				
Impairment				
Disposal				
Transfers				
<b>Balance carried forward</b>		<b>-</b>	<b>-</b>	<b>-</b>

The Charity continues to use component accounting in accordance with provision of FRS15 and Accounting and Reporting by Charities: Statement of Recommended Practice on tangible assets

**Note 5 CREDITORS: amount falling due within one year**

	<b>2024</b>	<b>2023</b>
<b>This is made up as follows:</b>	<b>£</b>	<b>£</b>
Accountancy	100	
	<b>100</b>	<b>-</b>

**Note 6. Debtors**

	<b>2024</b>	<b>2023</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
Prepayments - Water & Electricity	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>

**Note 7. Total Funds**

	<b>2024</b>	<b>2023</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
Reserve brought Forward	-		
<b>Surplus/(Deficit) for the year</b>	25,295		
	<b>25,295</b>		

**Note 7. TAXATION**

BIGGLESWADE ISLAMIC CULTURAL COMMUNITY CENTRE is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.