Charity Registration No. 1210855 (England and Wales)

FOUTA COMMUNITY BBN
ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

FOUTA COMMUNITY BBN
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FOUTA COMMUNITY BBN
CHARITY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2026

Trustees	Ibrahima Jalloh Saifoulahi Diallo Momodou Salieu Jallow Diallo Mamadu Diallo Bailor Sow Abdoulie Bah Muhammad Mahdi Diallo
Secretary	Ibrahima Jalloh
Charity Number	1210855 (England and Wales)
Registered Office	10 Denny Lane Newton Leys Bletchley Milton Keynes Buckinghamshire MK3 5RL England
Accountants	Accountae Ltd 3 The Quadrant Warwick Road Coventry CV1 2DY

FOUTA COMMUNITY BBN (CHARITY NO: 1210855 ENGLAND AND WALES) TRUSTEES' REPORT

The Trustees present their report and accounts for the year ended 31 March 2026.

Principal activity

1. Structure, Governance and Management

Fouta Community BBN is a charitable incorporated association registered with the Charity Commission for England and Wales under registration number 1210855.

The charity is governed by its Association model constitution dated 8th November 2024.

Trustees are appointed in accordance with the governing document. New trustees receive an induction covering the charity's objects, the trustees' legal duties and responsibilities.

Decisions are made by the trustee board, which met monthly during the year to review activities, finances and strategy.

2. **Objects and Aims**

The objects of the charity, as set out in its governing document, are to advance the Islamic religion for the benefit of the public, and in particular, but without limitation, through:

- the holding of prayer meetings;
- education and the delivery of lectures;
- the public celebration of religious festivals; and
- producing and/or distributing literature on the Islamic faith to enlighten others about the Islamic religion.

In planning the charity's activities for the year, the trustees have had due regard to the Charity Commission's general guidance on public benefit and are satisfied that the activities described in this report deliver the charity's charitable objects for the public benefit.

3. **Achievements and Performance**

During the year ended 30 April 2026, the trustees are pleased to report the following achievements in furtherance of the charity's objects:

- Regular prayer meetings and religious gatherings were held throughout the year including during Ramadan, providing a place of worship and community for members and the wider public.
- Educational lectures and talks on the Islamic faith were delivered to members and the local community.
- Religious festivals (Eids) were celebrated publicly, strengthening community cohesion and outreach.
- Literature on the Islamic faith continued to be produced and/or distributed to enlighten others about the Islamic religion. Community Centre Project. The trustees are pleased to report significant progress this year towards the charity's goal of acquiring a permanent community centre. Several members have made firm commitments to increase their financial contributions towards the purchase of the property, and the trustees consider this a major milestone in the charity's development. The trustees are grateful for this continued generosity and support from the community, without which this project would not be possible.

4. **Financial Review**

During the year, the charity's total income was £20,545 and total expenditure was £15,212, resulting in a surplus of £5,333 for the year.

Income was derived principally from member donations, Gift Aid, and fundraising events. A significant proportion of donations received and pledged during the year relates specifically to the community centre building fund, reflecting members' commitment to this project.

At the year end, the charity held total funds of £22,816, of which £20,000 was held as designated funds earmarked for the purchase of the community centre, and £2,816 as unrestricted general funds.

The trustees consider the level of reserves held to be appropriate to meet the charity's ongoing running costs and its reserves policy.

5. **Plans for Future Periods**

Looking ahead, the trustees intend to:

- continue efforts to raise the funds needed to complete the purchase of a permanent community centre, building on members' commitments made during the year;
- maintain and expand the programme of prayer meetings, lectures and educational activities;
- continue the public celebration of religious festivals and outreach to the wider community; and
- continue producing and distributing literature to further public understanding of the Islamic faith.

Trustees

The following Trustees held office during the whole of the period:

Ibrahima Jalloh
Saifoulahi Diallo
Momodou Salieu Jallow Diallo
Mamadu Diallo
Bailor Sow
Abdoulie Bah
Muhammad Mahdi Diallo

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare accounts for each financial year. Under that law, the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Charity law the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the Income or loss of the Charity for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of Trustees

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Ibrahima Jalloh
Trustee

Approved by the board on: 15 July 2026

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF TRUSTEES ON THE PREPARATION OF THE STATUTORY ACCOUNTS OF FOUTA COMMUNITY BBN FOR THE YEAR ENDED 31 MARCH 2026

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Fouta Community BBN for the year ended 31 March 2026 as set out on pages 7 - 10 from the Charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html

This report is made solely to the Board of Trustees of Fouta Community BBN, as a body, in accordance with the terms of our engagement letter dated 27 July 2024. Our work has been undertaken solely to prepare for your approval the accounts of Fouta Community BBN and state those matters that we have agreed to state to the Board of Trustees of Fouta Community BBN, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Fouta Community BBN and its Board of Trustees as a body for our work or for this report.

It is your duty to ensure that Fouta Community BBN has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Income of Fouta Community BBN. You consider that Fouta Community BBN is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Fouta Community BBN. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Accountae Ltd
Chartered Certified Accountants

3 The Quadrant
Warwick Road
Coventry
CV1 2DY

15 July 2026

FOUTA COMMUNITY BBN
STATEMENT OF INCOME AND ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
Income	20,545	17,227
Expenditure	(14,392)	(8,175)
Gross Income	6,153	9,052
Administrative expenses	(820)	(366)
Net Income	5,333	8,686
Income on ordinary activities	5,333	8,686
Tax on Income on ordinary activities	-	-
Income for the financial year	5,333	8,686
Total funds at the start of the year	17,275	8,589
Net Income for the financial year D	5,333	8,686
	-	-
Total funds carried forward at the end of the year	22,608	17,275

FOUTA COMMUNITY BBN
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026

	Notes	2026 £	2025 £
Current assets			
Debtors	4	-	2,212
Current Assets		22,815	16,168
		22,815	18,380
Creditors: amounts falling due within one year	5	(207)	(1,105)
Net current assets		22,608	17,275
Total Net assets		22,608	17,275
Funds of the Charity			
Total Funds at the end of the year		22,608	17,275
Total funds		22,608	17,275

For the year ending 31 March 2026 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and Charity Law. The members have not required the Charity to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 July 2026 and were signed on its behalf by

Ibrahima Jalloh
Trustee

Charity Registration No. 1210855

1 Statutory information

Fouta Community BBN is a UK Charity, registered in England and Wales, registration number 1210855. The registered office is 10 Denny Lane, Newton Leys, Bletchley, Milton Keynes, Buckinghamshire, MK3 5RL, England.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

These financial statements for the year ended 31 March 2026 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 April 2024.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and Income for the comparative period are explained in the notes below.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. and with

The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

The charity constitutes a public benefit entity as defined by FRS 102.

Income

Income is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Income from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Income from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

4 Debtors

	2026	2025
	£	£
Amounts falling due within one year		
Accrued income and prepayments	-	2,212

5 Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals	207	1,105

6 Average number of employees

During the year the average number of employees was 7 (2025: 7).

FOUTA COMMUNITY BBN
DETAILED INCOME AND LOSS ACCOUNT FOR THE YEAR ENDED 31

This schedule does not form part of the statutory accounts.

	2026 £	2025 £
Income		
Donations	16,875	17,227
Gifts Aid	3,670	-
	20,545	17,227
Expenditure		
Charitable Activities	14,392	8,175
Gross Income	6,153	9,052
Administrative expenses		
Rent	270	-
Software	184	-
Accountancy fees	366	366
	820	366
Total Net Income	5,333	8,686
Income on ordinary activities before taxation	5,333	8,686