

**CHARITY REGISTRATION NUMBER: 257559**

**Islamic Centre Leicester**  
**Financial Statements**  
**30 April 2025**

**VERSANT ASSOCIATES LLP**

Chartered accountants & statutory auditor

The Old Mill,  
9 Soar Lane  
Leicester  
LE3 5DE

# Islamic Centre Leicester

## Financial Statements

Year ended 30 April 2025

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# Islamic Centre Leicester

## Trustees' Annual Report

Year ended 30 April 2025

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The trustees present their report and the financial statements of the charity for the year ended 30 April 2025.

### Reference and administrative details

**Registered charity name** Islamic Centre Leicester  
**Charity registration number** 257559  
**Principal office** 2A Sutherland Street  
Leicester  
LE2 1DS

### The trustees

Mr A A Patel	(Appointed 23 August 2024)
Mr A W Bajwa	
Mr M Hafeez	
Mr M Malik	
Mr H Jussab	
Mr H Mukadam	(Appointed 19 October 2024)
Mr M Aslam	
Mr A Sheikh	
Mr S Nawaz	
Mr T Hussain	
Mr Y Khilji	
Mr M Nathani	
Mr M Ayub	
Mr A Kaleem	
Mr M Girach	
Mr M Rafiq	
Mr P Malik	
Mr Q Abbas	

Mr Harun Jussab passed away on 25th June 2024.

**Chairman** Abdul Waheed Bajwa

**Auditor** Versant Associates LLP  
Chartered accountants & statutory auditor  
The Old Mill,  
9 Soar Lane  
Leicester  
LE3 5DE

**Bankers** National Westminster Bank  
North Evington Branch  
121A East Park Road  
Leicester  
LE5 4NY

# **Islamic Centre Leicester**

## **Trustees' Annual Report** *(continued)*

**Year ended 30 April 2025**

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Al Rayan Bank  
24a Calthorpe Road  
Edgbaston  
B15 1RP

### **Structure, governance and management**

#### **Governing document**

Islamic Centre Leicester is an unincorporated charity controlled by its governing document, 'The Constitution of the Islamic Centre Leicester'. The constitution was adapted on 3 November 1968 and subsequently amended on 12 October 1986. The charity is registered with The Charity Commission under registration no 257559.

#### **Ownership structure**

The Trustees hold the Trust Fund and its income upon trust to apply them for any charitable purposes for the benefit of the community.

#### **Management Structure**

The Trustees meet periodically to administer the charity in line with their Constitution.

# Islamic Centre Leicester

## Trustees' Annual Report *(continued)*

Year ended 30 April 2025

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### Objectives and activities

The objectives of the charity are as set out in its governing document. The main activities during the year were providing places of worship for Muslims and promoting, improving, developing and maintaining public education in, and appreciation of, Islamic values and ethos.

The aims of the charity are to:

1. Adopt ways and means to improve, protect and promote the religious, educational, social and cultural interests of all Muslims living within the local area.
2. Serve as a Centre of Learning and to teach the principles of the Islamic Faith in accordance with the Sunni tradition.
3. Actively promote and provide facilities and activities for the benefit of local Muslim men, women, the young and the elderly.
4. Promote the spiritual teachings of Islam and the maintenance of the doctrines upon which it rests, as well as the observances that serve to promote and manifest them, especially amongst Muslims residing in Leicester and the county of Leicestershire.

### Public benefit statement

In planning our activities, the trustees have considered guidance from the Charity Commission to ensure that the charity fulfills its public benefit requirements, including the Commission's general guidance on public benefit and supplementary guidance on the advancement of religion for public benefit.

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide meaningful benefits both to those who worship at the mosque and to the wider community.

# Islamic Centre Leicester

## Trustees' Annual Report *(continued)*

### Year ended 30 April 2025

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#### **Achievements and performance**

Attendance at the Islamic Centre Leicester has increased significantly in recent years. This has been especially evident during peak periods such as Friday prayers, school holidays, and the two major Islamic festivals.

#### **Review of the year**

The Islamic Centre Leicester (ICL) is dedicated to promoting and providing facilities and activities for the benefit of the local Muslim community. This year, we continued to deliver established programmes and initiatives while exploring new and creative ways to strengthen our relationship with the community we serve.

#### **1. Mosque and religious services**

##### **Prayer Facilities**

Our mosques are open every day of the year for congregational prayers, including the five daily prayers, Friday prayers, and Tarawih prayers during Ramadan. Facilities are open to both men and women, who are welcome to participate in all prayers and activities. During the winter months, the Central Mosque site on Conduit Street remained open to the public from Zuhr (midday prayer) through to Isha (night prayer), providing worshippers with greater flexibility and access to the mosque throughout the day.

##### **Ramadan**

Ramadan, the ninth month of the Islamic calendar, is a period of profound spiritual significance for Muslims worldwide. During this holy month, Muslims engage in fasting (sawm), prayer (salah), reflection, and community building. Ramadan is the most anticipated and active period in the ICL calendar, with the community coming together in large numbers to participate in the special nightly Tarawih prayers.

Each evening, we provided Iftar meals to enable worshippers to break their fast together, fostering a spirit of unity and togetherness. Ramadan also serves as a time for increased charitable giving and community outreach, and we organised various initiatives to support those in need, embodying the compassion and generosity central to this holy month.

##### **Eid Prayers**

This year, as in previous years, we joyously celebrated three significant festivals: Eid ul-Fitr, marking the end of Ramadan; Eid ul-Adha, the Festival of Sacrifice; and Eid Mawlid an-Nabawi, commemorating the birth of the Prophet Muhammad (peace be upon him). These festivals are cornerstones of our community's religious and cultural life, bringing together families and friends in celebration, prayer, and reflection.

We continued to witness a remarkable increase in attendance at Eid prayers. To accommodate the growing number of worshippers and to offer flexibility, we expanded the number of prayer times available at both mosques. This allows attendees to select a time that suits them, whether they prefer an early morning or a later service, and ensures a more comfortable and organised experience for all.

#### **2. Education**

##### **2a Islamic Centre Madrasah**

The Islamic Centre Madrasah is a well-established Islamic school providing Muslim children with a grounding in the fundamentals of the Islamic faith. It is currently attended by approximately 220 children, with numbers fluctuating as families move into or out of the local area.

Our aim at the ICL Madrasah is to help students fulfill the obligation of seeking knowledge through the

# Islamic Centre Leicester

## Trustees' Annual Report *(continued)*

Year ended 30 April 2025

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Our aim at the ICL Madrasah is to help students fulfill the obligation of seeking knowledge through the study of Islam and the Qur'an, enabling them to gain reward whilst also equipping them to fulfill their role in society as British Muslims

### Key Facts:

- 220 students aged between 4½ and 30 years.
- Twelve daily classes operating across two sites: Sutherland Street Mosque and Leicester Central Mosque, Conduit Street.
- Classes include three boys' classes, three girls' classes, and three mixed reception classes for younger children.
- Three additional classes providing advanced Islamic studies, including two Aalim classes for adults and one Hifz class.

The Madrasah syllabus covers a broad range of subjects, including:

- Holy Qur'an with Tajweed
- Islamic Deeniyaat
- Islamic History and Jurisprudence (Fiqh)
- Aalim (religious scholar) and Hifz (memorisation of the Qur'an) classes
- Arabic language classes (selected students)

### 2b. Adult Courses/Workshops

In addition to our children's education services, the Islamic Centre offers educational courses for adults. The following courses have proved highly effective and well-attended, with a combined total attendance of over 200 people:

**Islamic inheritance course** - This course covered the basic principles of Islamic inheritance law alongside an exploration of how English common law applies to this subject. It also incorporated practical demonstrations of Muslim funeral rites, including how to bathe and enshroud the deceased.

**Fiqh (Jurisprudence)** - Two separate classes were run simultaneously for men and women, enabling attendees to enhance their knowledge of key jurisprudential rulings and their practical application in daily life, including the chapter on purification.

**Arabic language course** - Open to and attended by both men and women, this course provides students with a foundation in Arabic vocabulary and grammar, opening further avenues for study and spiritual development.

### 3. Schools Educational Visits

Since its foundation in 1968, the ICL has prioritised inter-faith relations, community cohesion, and the promotion of a positive understanding of Islam to children and adults alike. Each year, Leicester Central Mosque welcomes a diverse range of visitors, including schools, colleges, universities, organisations, professional bodies, and individuals.

This year, the ICL proudly hosted between 60 and 70 schools and colleges from Leicestershire and beyond. These visits, typically lasting one hour, offer a comprehensive introduction to Islam, including a guided tour of the mosque's men's and women's sections, followed by an engaging session with our Imam covering the core articles of faith and the experience of being a British Muslim. Each visit includes a dedicated question-and-answer segment to encourage open dialogue and curiosity.

# Islamic Centre Leicester

## Trustees' Annual Report *(continued)*

Year ended 30 April 2025

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Mosque visits can be booked online through our website or by contacting us directly. We are committed to maintaining our open-door policy and accommodating requests from schools, organisations, and individuals wherever possible.

### 4. Interfaith, Diversity, Cohesion and Outreach

As a Muslim faith organisation, the ICL's core values are rooted in mutual respect and understanding for people of all faiths and none. We are committed to fostering interfaith relations as a means of promoting harmony within our diverse society, through open dialogue and cooperation that builds bridges across communities.

Our interfaith events bring together individuals from diverse backgrounds to share insights, highlight shared values, break down stereotypes, and foster a genuine sense of belonging. These gatherings feature contributions from religious leaders, cultural performances, workshops, and interactive sessions, and have a lasting impact in building community relationships that transcend religious and cultural boundaries.

### 5. Other Services for Community

#### **Funeral Facilities:**

The charity provides a complete funeral service in accordance with Islamic teachings, relieving bereaved families of the burden of arranging burials. This service covers both the religious aspects of the funeral and the logistical requirements of transportation and storage of the deceased. The charity liaises with the local council for burial arrangements, supporting families through a smooth and dignified process.

#### **Nikah (Islamic Marriage):**

The charity provides an Islamic Nikah marriage ceremony service for the Muslim community. As part of the booking process, couples schedule an appointment to go through the formalities and address any questions, ensuring a smooth and meaningful ceremony.

It is important to note that a mosque Nikah ceremony, whilst valid in an Islamic context, is not in itself a legally recognised marriage under UK law. The Islamic Centre Leicester has a firm policy of advising all parties - particularly women - to register their marriage with the civil authorities, preferably prior to the Nikah, in order to ensure they are recognised as husband and wife under English law.

### 6. Other community engagement activities

#### **Interfaith Eid Dinner**

To mark the occasion of Eid ul-Fitr, we organised a gathering where the spirit of celebration, joy, and community was brought together with the rich diversity of faiths and perspectives that enrich our society. We were honoured to welcome leaders and representatives from various faith traditions and non-faith groups, all united in a commitment to understanding and mutual respect. Such gatherings provide vital opportunities for communities to learn from one another, build connections, and cultivate a deeper appreciation of our shared humanity.

#### **MP Surgery**

The charity hosts a free, drop-in surgery service with the Leicester South MP. No appointment is required, ensuring the service is accessible to all. The surgery has helped community members resolve a wide range of issues, including Home Office queries.

#### **Tell MAMA's Surgery**

The charity provides space and facilities for Tell MAMA to hold a monthly surgery. Tell MAMA supports victims of anti-Muslim hate crime, offering free advice and assistance to residents across



# Islamic Centre Leicester

## Trustees' Annual Report *(continued)*

Year ended 30 April 2025

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Leicester and Leicestershire. No appointment is needed to access this service.

### **Ramadan Iftar**

Throughout Ramadan, the mosque prepares and provides food each evening for those attending who wish to break their fast together in congregation.

### **Community Events**

Throughout the year, we organise a range of events for the benefit of the wider community, including talks, lectures, and conferences on topics of religious, educational, and civic interest.

### **7. Working with statutory and other bodies**

The charity has maintained strong working relationships with statutory bodies and continues to welcome representatives from Leicester City Council's Social Services and Education departments, as well as Leicestershire Constabulary, to visit the mosque and learn about the Muslim community and its faith.

We have also provided space for information desks run by local service providers on a range of health-related issues, including mental health advice from NHS representatives, smoking cessation support, and diabetes awareness campaigns. Tell MAMA have also used this platform to raise awareness of support available to those experiencing anti-Muslim hate crime.

### **8. Health and well-being**

The charity promotes the physical wellbeing of its congregation by providing sports activities for both men and women on four evenings per week. Our popular sports hall hosts badminton tournaments, basketball, and other activities. We aim to expand these programmes further as demand continues to grow.

### **9. Spiritual well-being**

The charity recognises the importance of spiritual as well as physical wellbeing. Every Thursday, we hold spiritual gatherings focused on heart purification through Zikr (the remembrance of Allah). Attendees are encouraged towards reflection and contemplation as a means of becoming better Muslims and contributing more positively to society.

### **10. Women only activities**

While activities at the Centre are generally open to all, a number of programmes are provided specifically for women and are led by the Islamic Centre Women's Association (ICWA). The main objectives of the ICWA are to:

The Main objectives of the ICWA are to:

- Work for the welfare and well-being of Muslim women
- Provide women with education in Islamic knowledge.
- Assist women in developing their self-confidence and self-respect.
- Support women in addressing the specific challenges faced by Muslim women today.

A sample of the women-only activities organised throughout the year includes:

- Ladies Tajweed class
  - Ladies sports sessions.
  - Ladies Ghosia Khatam
  - Ladies Dars-a-Quran
  - Ladies Essential Knowledge Class (Support for new Muslim sisters)
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**Islamic Centre Leicester**  
**Trustees' Annual Report** *(continued)*  
**Year ended 30 April 2025**

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**11. Volunteers**

The charity deeply appreciates the invaluable contributions of its volunteers, who are essential to our service delivery and fundraising efforts. Their dedication, generosity of time, and commitment to the community are immeasurable, and we are grateful for everything they do.

**Principal risks and uncertainties**

The trustees have responsibility for ensuring that effective risk management and internal control systems are in place to manage the charity and support the achievement of its strategic objectives. The principal risks and how they are managed are set out below.

**Financial performance and sustainability**

Any significant reduction in fundraising income due to adverse economic conditions would risk undermining the charity's ability to meet the needs of its users and achieve its strategic aims. This risk is managed through maintaining significant financial reserves and conducting regular reviews to ensure reserves remain within the target range set by the trustees. Senior management and trustees also regularly review and scrutinise the charity's short and medium-term financial position.

**Safeguarding of Vulnerable People and Young People**

Risks in this area include:

- negligence in relation to safeguarding policies, or
- when practice results in or contributes to serious harm, or
- injury to a young person or vulnerable adult which could damage ICL's reputation.

This risk is managed through mandatory safeguarding training for all employees working directly with vulnerable people and young people.

**Risk - information security**

Risk concerning information security includes serious data protection or security failure that may result in legal and contractual issues, reputational damage and potential fines and loss of income.

Risk concerning information security is managed by having a structure in place for General Data Protection Regulation (GDPR) monitoring and compliance and by the routine testing of IT systems to identify any security weaknesses.

**Information Security**

A serious data protection or security failure could result in legal and contractual issues, reputational damage, and potential financial penalties. This risk is managed through a structured approach to General Data Protection Regulation (GDPR) monitoring and compliance, alongside routine testing of IT systems to identify and address any security vulnerabilities.

**Islamic Centre Leicester**  
**Trustees' Annual Report** *(continued)*  
**Year ended 30 April 2025**

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**Financial review**

**Reserves Policy**

The Islamic Centre Leicester recognises the importance of maintaining adequate reserves. These unrestricted funds are available to be spent on any of the charity's purposes and may be used to mitigate significant falls in income or to take advantage of new opportunities as they arise.

The principal risks that may give rise to a need to draw on reserves include:

- A reduction in donations from the congregation or members of the public;
- Unexpected refurbishment or maintenance costs; and
- External factors affecting the charity, such as increases in the National Living Wage or rising utility costs.

Reserves are represented by the fund balances as disclosed in the balance sheet on page 16 of the financial statements. The balance sheet shows total reserves of £6,616,463 as at 30 April 2025 (2024: £4,604,211).

In assessing our level of free reserves as at 30 April 2025, we also exclude restricted funds totalling £267,089, fixed assets totalling £4,000,261 and designated fund balances totalling £1,050,000 for the construction of the Minaret. This leaves free reserves at £1,299,113 as at 30 April 2025.

ICL has set its reserves at £420,000, this covers approximately 12 months operational expenditure. It is the Trustees view that this amount means the charity has a balanced approach between having funds available to run the charity on a day-to-day basis, and keeping funds aside in case any of the risks mentioned above materialise. The Trustees also believe this level of reserves provides the charity with adequate financial stability and the means to meet its charitable objectives for the future. The level of reserves will be reviewed annually to ensure alignment with risks the charity faces.

**Plans for future periods**

**1. Expansion & Infrastructure Development**

A search for suitable architects has already begun to design a minaret.

**2. Community Engagement & Programmes**

We intend to introduce new educational and social programmes to better serve the community, including workshops, youth activities, and welfare support. Enhancing outreach efforts to engage a wider audience and provide additional support services.

**3. Governance & Structural Improvements**

Consideration of transitioning the charity to a CIO (Charitable Incorporated Organisation) for better governance and operational efficiency. Strengthening compliance, transparency, and reporting structures to align with regulatory requirements.

**4. Sustainability & Fundraising**

Implementing long-term fundraising initiatives to ensure financial stability for future projects. Exploring sustainable development opportunities such as partnerships, grants, and donation drives.

## Islamic Centre Leicester

### Trustees' Annual Report *(continued)*

Year ended 30 April 2025

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#### Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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

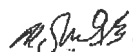
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements 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 financial statements comply with the Charities Act 2011, as amended by Charities Act 2022, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 25 February 2026 and signed on behalf of the board of trustees by:



Mr A W Bajwa  
Trustee



Mr M Hafeez  
Trustee

## Islamic Centre Leicester

### Independent Auditor's Report to the Members of Islamic Centre Leicester

Year ended 30 April 2025

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#### Opinion

We have audited the financial statements of Islamic Centre Leicester (the 'charity') for the year ended 30 April 2025 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Islamic Centre Leicester

### Independent Auditor's Report to the Members of Islamic Centre Leicester (continued)

Year ended 30 April 2025

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#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Charities Act 2011, as amended by Charities Act 2022 requires us to report to you if, in our opinion:

- \* the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- \* adequate accounting records have not been kept; or
- \* the financial statements are not in agreement with the accounting records and returns; or
- \* we have not received all the information and explanations we require for our audit.

#### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## Islamic Centre Leicester

### Independent Auditor's Report to the Members of Islamic Centre Leicester (continued)

Year ended 30 April 2025

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#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- \* Reviewing minutes of the trustees meetings with regard to actual and potential fraud and non-compliance with laws and regulations;
- \* Reviewing correspondence with the Charities Commission;
- \* Understanding and evaluating the charity's control environment;
- \* Testing of journal entries that were deemed unusual;
- \* Assessing financial statement disclosures, and testing to supporting documentation, for compliance with applicable laws and regulations.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation or through collusion.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

## Islamic Centre Leicester

### Independent Auditor's Report to the Members of Islamic Centre Leicester (continued)

Year ended 30 April 2025

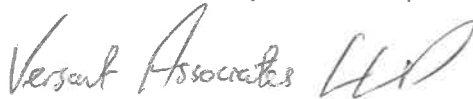
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- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Wheatcroft BFP ACA FCCA (Senior Statutory Auditor)

For and on behalf of  
Versant Associates LLP  
Chartered accountants & statutory auditor  
The Old Mill,  
9 Soar Lane  
Leicester  
LE3 5DE

26/02/2026



**Islamic Centre Leicester**  
**Statement of Financial Activities**  
**Year ended 30 April 2025**

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	335,280	92,796	428,076	633,500
Investment income	5	16,671	—	16,671	15,931
<b>Total income</b>		<u>351,951</u>	<u>92,796</u>	<u>444,747</u>	<u>649,431</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	340,937	35,950	376,887	396,169
<b>Total expenditure</b>		<u>340,937</u>	<u>35,950</u>	<u>376,887</u>	<u>396,169</u>
Net losses on investments	8	(62,054)	—	(62,054)	—
<b>Net income</b>		<u>(51,040)</u>	<u>56,846</u>	<u>5,806</u>	<u>253,262</u>
<b>Other recognised gains and losses</b>					
Gains from revaluation of fixed assets		2,006,446	—	2,006,446	—
<b>Net movement in funds</b>		<u>1,955,406</u>	<u>56,846</u>	<u>2,012,252</u>	<u>253,262</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		4,393,968	210,243	4,604,211	4,350,949
<b>Total funds carried forward</b>		<u>6,349,374</u>	<u>267,089</u>	<u>6,616,463</u>	<u>4,604,211</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 18 to 26 form part of these financial statements.


**Islamic Centre Leicester**  
**Statement of Financial Position**  
**30 April 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	13	3,520,261	1,566,894
Investments	14	480,000	542,054
		<u>4,000,261</u>	<u>2,108,948</u>
<b>Current assets</b>			
Stocks	15	4,825	3,615
Debtors	16	100,725	170,723
Cash at bank and in hand		2,549,696	2,360,112
		<u>2,655,246</u>	<u>2,534,450</u>
<b>Creditors: amounts falling due within one year</b>	17	39,044	39,187
<b>Net current assets</b>		<u>2,616,202</u>	<u>2,495,263</u>
<b>Total assets less current liabilities</b>		<u>6,616,463</u>	<u>4,604,211</u>
<b>Net assets</b>		<u>6,616,463</u>	<u>4,604,211</u>
<b>Funds of the charity</b>			
Restricted funds		267,089	210,243
Unrestricted funds:			
Revaluation reserve		2,006,446	—
Other unrestricted income funds		4,342,928	4,393,968
<b>Total unrestricted funds</b>		<u>6,349,374</u>	<u>4,393,968</u>
<b>Total charity funds</b>	19	<u>6,616,463</u>	<u>4,604,211</u>

These financial statements were approved by the board of trustees and authorised for issue on 25 February 2026, and are signed on behalf of the board by:



Mr A W Bajwa  
Trustee



Mr M Hafeez  
Trustee

The notes on pages 18 to 26 form part of these financial statements.

# Islamic Centre Leicester

## Statement of Cash Flows

Year ended 30 April 2025

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net income	5,806	253,262
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	57,021	72,688
Net losses on investments	62,054	—
Dividends, interest and rents from investments	(16,641)	(15,900)
Other interest receivable and similar income	(30)	(31)
Accrued expenses/(income)	118	(3,480)
<i>Changes in:</i>		
Stocks	(1,210)	105
Trade and other debtors	69,998	(155,226)
Trade and other creditors	(261)	(49,983)
Cash generated from operations	176,855	101,435
Interest received	30	31
Net cash from operating activities	<u>176,885</u>	<u>101,466</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	16,641	15,900
Purchase of tangible assets	(3,942)	(23,280)
Net cash from/(used in) investing activities	<u>12,699</u>	<u>(7,380)</u>
<b>Net increase in cash and cash equivalents</b>	189,584	94,086
<b>Cash and cash equivalents at beginning of year</b>	2,360,112	2,266,026
<b>Cash and cash equivalents at end of year</b>	<u>2,549,696</u>	<u>2,360,112</u>

The notes on pages 18 to 26 form part of these financial statements.

**Islamic Centre Leicester**  
**Notes to the Financial Statements**  
**Year ended 30 April 2025**

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**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 2A Sutherland Street, Leicester, LE2 1DS.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

General funds are unrestricted funds available for use at the discretion of the trustees to further any of the charity's purposes and the general objectives of the charity.

Restricted funds (Sadqa, Zakat, Fitra) 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 cost of raising and administering such funds are charged against the specific fund where permissible, otherwise from the unrestricted fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, such as deposit interest and gains are allocated to the appropriate fund.

# Islamic Centre Leicester

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

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### 3. Accounting policies *(continued)*

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefit associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations is recognised on a receipts basis as there is no contractually enforceable right to donations promised. - income from gift aids accounted for on a receivable basis. - Income from investments are accounted for on a receivable basis.

#### 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 use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity compliance with constitutional and statutory requirements.

Charitable expenditure comprises those 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.

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements including audit, strategic management and trustees's meetings and reimbursed expenses.

#### Tangible assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures and fittings	- 25% reducing balance
Motor vehicles	- 25% reducing balance

**Islamic Centre Leicester**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 April 2025**

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**3. Accounting policies** *(continued)*

**Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

**Investment property**

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

**Stocks**

Stocks are valued at the lower cost and net realisable value after making due allowances for obsolete and slowing moving items.

**Financial Instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

# Islamic Centre Leicester

## Notes to the Financial Statements (continued)

Year ended 30 April 2025

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	185,860	—	185,860
Zakat/Sadqa/Fitra	—	92,796	92,796
Friday collection	42,328	—	42,328
Tuition fees	52,712	—	52,712
Funeral services	21,065	—	21,065
Disposal of recycled clothing	1,515	—	1,515
Hall hire	17,200	—	17,200
Sports collection	6,151	—	6,151
Gift Aid	8,449	—	8,449
	<u>335,280</u>	<u>92,796</u>	<u>428,076</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	233,749	—	233,749
Zakat/Sadqa/Fitra	—	95,223	95,223
Friday collection	46,126	—	46,126
Tuition fees	59,653	—	59,653
Funeral services	17,141	—	17,141
Disposal of recycled clothing	1,964	—	1,964
Hall hire	16,076	—	16,076
Sports collection	5,875	—	5,875
Gift Aid	157,693	—	157,693
	<u>538,277</u>	<u>95,223</u>	<u>633,500</u>

### 5. Investment Income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Rental income	16,641	16,641	15,900	15,900
Income from savings	30	30	31	31
	<u>16,671</u>	<u>16,671</u>	<u>15,931</u>	<u>15,931</u>

# Islamic Centre Leicester

## Notes to the Financial Statements (continued)

Year ended 30 April 2025

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2025
Expenditure on charitable activities	316,655	35,950	352,605
Support costs	24,282	—	24,282
	<u>340,937</u>	<u>35,950</u>	<u>376,887</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2024
Expenditure on charitable activities	326,906	56,494	383,400
Support costs	12,769	—	12,769
	<u>339,675</u>	<u>56,494</u>	<u>396,169</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds	Total fund
	£	£	2025	2024
Expenditure on charitable activities	352,605	—	352,605	383,400
Governance costs	—	24,282	24,282	12,769
	<u>352,605</u>	<u>24,282</u>	<u>376,887</u>	<u>396,169</u>

### 8. Net losses on investments

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2025	£	2024
Fair value adjustment on investment	(62,054)	(62,054)	—	—

### 9. Net Income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>57,021</u>	<u>72,688</u>

### 10. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	<u>5,400</u>	<u>5,400</u>



# Islamic Centre Leicester

## Notes to the Financial Statements (continued)

Year ended 30 April 2025

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	99,888	105,021
Employer contributions to pension plans	1,083	926
	<u>100,971</u>	<u>105,947</u>

The average head count of employees during the year was 17 (2024: 16).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

### 12. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 30 April 2025.

No expenses were paid to Trustees during the year.

### 13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 May 2024	2,105,000	261,180	21,000	2,387,180
Additions	—	3,942	—	3,942
Disposals	—	—	(3,500)	(3,500)
Revaluations	1,367,000	—	—	1,367,000
<b>At 30 April 2025</b>	<u>3,472,000</u>	<u>265,122</u>	<u>17,500</u>	<u>3,754,622</u>
<b>Depreciation</b>				
At 1 May 2024	597,346	209,462	13,478	820,286
Charge for the year	42,100	13,915	1,006	57,021
Disposals	—	—	(3,500)	(3,500)
Revaluations	(639,446)	—	—	(639,446)
<b>At 30 April 2025</b>	<u>—</u>	<u>223,377</u>	<u>10,984</u>	<u>234,361</u>
<b>Carrying amount</b>				
<b>At 30 April 2025</b>	<u>3,472,000</u>	<u>41,745</u>	<u>6,516</u>	<u>3,520,261</u>
At 30 April 2024	<u>1,507,654</u>	<u>51,718</u>	<u>7,522</u>	<u>1,566,894</u>

The freehold property was revalued in July 2025 by a suitably qualified valuer at £3,472,000 on the basis of the market value and the trustees consider the amount disclosed in the accounts to be the fair value of the property as at 30 April 2025.

# Islamic Centre Leicester

## Notes to the Financial Statements *(continued)*

Year ended 30 April 2025

### 14. Investments

	Investment properties £
<b>Cost or valuation</b>	
At 1 May 2024	542,054
Additions	—
Fair value movements	(62,054)
<b>At 30 April 2025</b>	<b>480,000</b>
<b>Impairment</b>	
At 1 May 2024 and 30 April 2025	
<b>Carrying amount</b>	
At 30 April 2025	480,000
At 30 April 2024	542,054

All investments shown above are held at valuation.

#### Investment properties

The investment property was revalued in July 2025 by a suitably qualified valuer at £480,000 on the basis of the market value and the trustees consider the amount disclosed in the accounts to be the fair value of the property as at 30 April 2025.

### 15. Stocks

	2025 £	2024 £
Raw materials and consumables	4,825	3,615

### 16. Debtors

	2025 £	2024 £
Prepayments and accrued income	7,650	9,993
Other debtors	93,075	160,730
	<b>100,725</b>	<b>170,723</b>

Included within other debtors of £93,075 is £76,291 of gift aid, of which £42,836 has been received since 30 April 2025, and the remainder is in the process of being claimed.

# Islamic Centre Leicester

## Notes to the Financial Statements (continued)

Year ended 30 April 2025

### 17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	8,294	10,120
Accruals and deferred income	9,118	9,000
Social security and other taxes	766	2,608
Other creditors	20,866	17,459
	<u>39,044</u>	<u>39,187</u>

### 18. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,083 (2024: £926).

### 19. Analysis of charitable funds

#### Unrestricted funds

	At 1 May 2024	Income	Expenditure	Transfers	Gains and losses	At 30 Apr 2025
	£	£	£	£	£	£
General funds	3,343,968	351,951	(340,937)	62,054	(62,054)	3,354,982
Revaluation reserve	—	—	—	—	2,006,446	2,006,446
Fair value reserve	—	—	—	(62,054)	—	(62,054)
Designated Fund - construction of the Minaret	1,050,000	—	—	—	—	1,050,000
	<u>4,393,968</u>	<u>351,951</u>	<u>(340,937)</u>	<u>—</u>	<u>1,944,392</u>	<u>6,349,374</u>

	At 1 May 2023	Income	Expenditure	Transfers	Gains and losses	At 30 Apr 2024
	£	£	£	£	£	£
General funds	3,129,435	554,208	(339,675)	—	—	3,343,968
Revaluation reserve	—	—	—	—	—	—
Fair value reserve	—	—	—	—	—	—
Designated Fund - construction of the Minaret	1,050,000	—	—	—	—	1,050,000
	<u>4,179,435</u>	<u>554,208</u>	<u>(339,675)</u>	<u>—</u>	<u>—</u>	<u>4,393,968</u>

# Islamic Centre Leicester

## Notes to the Financial Statements (continued)

Year ended 30 April 2025

### 19. Analysis of charitable funds (continued)

#### Restricted funds

	At 1 May 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 30 Apr 2025 £
Restricted Fund - Zakat, Sadqa & Fitra	210,243	92,796	(35,950)	—	—	267,089

	At 1 May 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 30 Apr 2024 £
Restricted Fund - Zakat, Sadqa & Fitra	171,514	95,223	(56,494)	—	—	210,243

### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	3,520,261	—	3,520,261
Investments	480,000	—	480,000
Current assets	2,388,157	267,089	2,655,246
Creditors less than 1 year	(39,044)	—	(39,044)
<b>Net assets</b>	<b>6,349,374</b>	<b>267,089</b>	<b>6,616,463</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,566,894	—	1,566,894
Investments	542,054	—	542,054
Current assets	2,324,207	210,243	2,534,450
Creditors less than 1 year	(39,187)	—	(39,187)
<b>Net assets</b>	<b>4,393,968</b>	<b>210,243</b>	<b>4,604,211</b>

### 21. Analysis of changes in net debt

	At 1 May 2024 £	Cash flows £	At 30 Apr 2025 £
Cash at bank and in hand	2,360,112	189,584	2,549,696

### 22. Related parties

During the year, the charity made payments amounting to £3,600 (2024: £3,600) to Malik & Co, an accountancy firm in which one of the Trustees is a the owner.

**Islamic Centre Leicester**  
**Management Information**  
**Year ended 30 April 2025**

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**The following pages do not form part of the financial statements.**

**Islamic Centre Leicester**  
**Detailed Statement of Financial Activities**  
**Year ended 30 April 2025**

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	185,860	233,749
Zakat/Sadqa/Fitra	92,796	95,223
Friday collection	42,328	46,126
Tuition fees	52,712	59,653
Funeral services	21,065	17,141
Disposal of recycled clothing	1,515	1,964
Hall hire	17,200	16,076
Sports collection	6,151	5,875
Gift Aid	8,449	157,693
	<u>428,076</u>	<u>633,500</u>
<b>Investment income</b>		
Rental income	16,641	15,900
Income from savings	30	31
	<u>16,671</u>	<u>15,931</u>
<b>Total income</b>	<u><u>444,747</u></u>	<u><u>649,431</u></u>

**Islamic Centre Leicester**  
**Detailed Statement of Financial Activities** *(continued)*  
**Year ended 30 April 2025**

	2025 £	2024 £
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	99,888	105,021
Pension costs	1,083	926
Rates and water	7,266	6,588
Light and heat	41,514	64,208
Repairs and maintenance	50,437	19,499
Insurance	6,326	5,362
Other establishment	4,038	5,699
Legal and professional fees	24,282	12,769
Telephone	1,068	1,378
Other office costs	819	422
Depreciation	57,021	72,688
Zakat/Sadqa/Fitra	35,950	56,494
Niaz, langar and food distribution	28,364	25,010
Hall services	5,813	8,533
Coffins, funeral and ambulance cost	8,590	7,212
Paypal charges	232	275
Sumup charges	1,073	1,085
Bank charges	2,685	3,000
Subscriptions	888	—
(Gain)/loss on disposal of tangible assets	(450)	—
	<u>376,887</u>	<u>396,169</u>
<b>Total expenditure</b>	<u>376,887</u>	<u>396,169</u>
<b>Net losses on investments</b>		
Fair value adjustment on investment	(62,054)	—
<b>Net income</b>	<u>5,806</u>	<u>253,262</u>

# Islamic Centre Leicester

## Notes to the Detailed Statement of Financial Activities

Year ended 30 April 2025

	2025 £	2024 £
<b>Expenditure on charitable activities</b>		
<b>Expenditure on charitable activities</b>		
<i>Activities undertaken directly</i>		
Wages/salaries	99,888	105,021
Pension costs	1,083	926
Rates & water	7,266	6,588
Light & heat	41,514	64,208
Repairs & maintenance	50,437	19,499
Insurance	6,326	5,362
Sundry and cleaning	4,038	5,699
Telephone	1,068	1,378
Postage and stationery	819	422
Depreciation	57,021	72,688
Zakat/Sadqa/Fitra	35,950	56,494
Niaz, langar and food distribution	28,364	25,010
Hall services	5,813	8,533
Coffins, funeral and ambulance cost	8,590	7,212
Paypal charges	232	275
Sumup charges	1,073	1,085
Bank charges	2,685	3,000
Subscriptions	888	—
(Gain)/loss on disposal of tangible assets	(450)	—
	<u>352,605</u>	<u>383,400</u>
<b>Governance costs</b>		
Accountancy fees	3,600	3,600
Audit fees	5,400	5,400
Legal and other professional fees	15,282	3,769
	<u>24,282</u>	<u>12,769</u>
<b>Expenditure on charitable activities</b>	<u>376,887</u>	<u>396,169</u>