ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

England & Wales · Charity number 275697

Details

Status	Registered
Legal form	Trust
Registered	1978-05-11
Register	View on the Charity Commission register

Contact

Address	Islamic Culture & Education Centre 75 Falcon Road Battersea London SW11 2PF
Phone	07898071178
Email	info@icecbattersea.org.uk
Website	www.icecbattersea.org.uk

Activities

Objects: TO PROMOTE THE ISLAMIC FAITH AND ISLAMIC CHARITABLE INSTITUTIONS AND IN PARTICULAR TO ESTABLISH SUPPORT EXPAND AND DEVELOP A PART-TIME SCHOOL TO EDUCATE MOSLEM CHILDREN IN THE ISLAMIC FAITH AND TO ESTABLISH A MOSQUE AND PROVIDE LEGAL AID AND FINANCIAL ASSISTANCE TO NEEDY MEMBERS OF THE MOSLEM COMMUNITY.

Activities: MOSQUE AND ISLAMIC YOUTH CENTRE

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

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Geography

- **Area of benefit:** WANDSWORTH LB AND ELSEWHERE
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£231,591	£182,142	-	-
2024-03-31	£217,706	£210,688	-	-
2023-03-31	£242,132	£163,713	-	-
2022-03-31	£244,924	£152,890	-	-
2021-03-31	£157,665	£108,107	-	-

Trustees

Name	Role	Appointed
ABDULKADIR BARKATULLA		
DR AKHTERUZZAMAN		
MOHAMMAD ABBAS CHOUDRY		
MOHAMMAD ARSHAD		
Mohammad Delowar Hossain		
NASIR AHMAD HASHMI		

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ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

England & Wales - Charity number 275697

Accounts

CHARITY REGISTRATION NUMBER: 275697

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Financial Statements

31 March 2025

SALEEMI ASSOCIATES
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Financial Statements

Year ended 31 March 2025

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ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Trustees' Annual Report

Year ended 31 March 2025

The trustees present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA
Charity registration number	275697
Principal office	73-75 Falcon Road Battersea London SW11 2PF
The trustees	Mr M A Choudry - Chairman Mr M Arshad- General Secretary Dr M Akhteruzzaman - Treasurer Mr A K Barkatullah Mr N A Hashimi Mr M D Hossain
Auditor	Saleemi Associates Chartered accountants & statutory auditor 792 Wickham Road Croydon CR0 8EA
Bankers	National Westminster Bank Plc St John Road Battersea London SW11

The Trustees

The trustees who served the charity during the period were as follows:

Mr M A. Choudry
Dr M Akhteruzzaman
Mr M Arshad
Mr A K Barkatullah
Mr N A Hashimi
Mr D Hossain

BUILDING OUR FUTURE PROJECT

This year, no further request for return of Qard-e-Hassanah was received from any donor. Accordingly, the Qard-e-Hassanah balance for which 'The Centre' is still indebted remains at £2,000, which is shown in the accounts under the heading creditors—bank loans and overdrafts.

STATUS

The organisation is a registered charity established by the Declaration of Trust, made on March 15, 1978. The charity is governed by the Declaration of Trust and controlled by the trustees.

PRINCIPAL ACTIVITIES AND REVIEW

The principal activity of the charity during the year was the development of the Islamic faith and charity work in the London Borough of Wandsworth, with particular emphasis on promoting facilities for the young people and the elderly members of the community.

The results for the year are shown in the accounts and report. The progress made during the year and the position at year-end are considered satisfactory. Details of the activities are as follows:

FUNERAL FUND

At the start of the Financial Year, the Funeral Fund had a credit balance of £490. During the year, donations totalling £5,370 were received for the Funeral Fund, out of which £5,645 was spent on a sister's funeral, leaving a credit balance of £215. This is illustrated in the accounts under the headings "Statement of Financial Activities" (page 10) and "Statement of Financial Position" (page 11), as well as in Note 15, "Analysis of net assets between funds" (page 20).

FOOD BANK INITIATIVE

The Food Bank Initiative has continued to be provided this year. Currently, an average of 11+ families use the service every week.

SOCIAL, PERSONAL AND EDUCATIONAL DEVELOPMENT

The open-door "Drop-In" sessions have had to be curtailed due to certain indoor projects taking place during that time. The Friday Youth Circle for over 16 boys has stopped due to low attendance. However, Youth Circle for sisters has started attracting on average 10-12 sisters. The regular football

project continues to attract many young people to attend. Before and after the sessions, brief discussions are held to look at and tackle individual issues and problems encountered by members. This is followed by one-to-one sessions and helping them to deal with the issue at hand. The football sessions are structured training sessions which work towards developing young people's skills in playing football and nurturing them as good young people. During this project, monthly workshops are held, with young people exploring issues that are affecting them in their daily lives.

We are providing very varied club programs that meet the needs of Young People. The youth workers have developed very good relationships with those young people who have found it difficult to adjust in education or relate to their parents/careers. Our youth work team has used its skills to gain the trust of the young people in concern and worked hard with families, school and the young people to bring about a beneficial change for all. This was accomplished through intensive one-to-one sessions with individuals. IYG managed to provide advice, guidance and support to young people who were not in employment, or education and those who were in the fold of anti-social behaviour, drugs and gang culture by way of engaging them to take part in the football project and to attend monthly crime workshops.

SPORTS & RECREATIONAL ACTIVITIES

Islamic Youth Group provided various activities for young people. The on-site activities were as follows: Box – fit / Kickboxing, Judo, Table Tennis, Pool, Silat (a form of martial arts), Multi gym, Weight Training, IT and issue-based workshops. Off-site activities include football training for all age groups. The programs are advertised and delivered through its Monthly Program of activities. The operational days and the end-of-the-year attendance/uptake figures for these activities were as follows:

- Football boys. Sunday 7-14 years old. 30 attending
- Judo boys & girls Saturday 4-9 years old. 14 attending
- Boxfit / kickboxing boys. Friday 5-15 years old. 5 attending
- Boxfit / kickboxing girls. Friday 5-15 years old. 6 attending
-Open Door Indoor Activities, Pool, Gym and table tennis for boys.Saturday – attendance varies
- martial arts boys. Saturday under 14s on average 5 attending.

TRIPS TO PLACES OF INTEREST, RESIDENTIALS AND WORKSHOPS

During the Summer Holidays, Trips were organised for young people to undertake. This included Girls Ice Skating at Streatham Ice Rink, Kew garden bionic exhibition for (Kids plus Parents) and Laser Tagging for boys at Greenwich.

During the October half term holiday, a boys Inter Mosque football tournament was organised in the Local Falcon Park.

ISLAMIC FESTIVALS AND OPEN DAYS

Special programs were held to celebrate important Islamic Festivals including Ramadan, Eid-ul-Fitr and Eid-ul-Adha. Open events and discussions were held for the entire local community for both Muslims and non-Muslims throughout the year on various topics.

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

RELIGIOUS TEACHING

The Madrasah's curriculum delivers basic teaching about Islam including Qur'an, Hifz, Tajweed, Hadith, Fiqh, Akhlaaq-wal-Adaab, Aqaaid and Islamic History.

Sessions were held for the youth, where they were encouraged to discuss, share, question ideas and gather thoughts on any topical issues that may have affected their day-to-day life.

Weekly attendance figures for the weekend madrassa were 150 young people.

Weekly attendance figures for the weekday madrassa were 60 young people.

RISK REVIEW

The trustees have conducted their review of the major risks to which the charity is exposed and systems are in place to mitigate those risks. The systems, controls and procedures are periodically reviewed to ensure that they meet the needs of the charity.

RESERVE POLICY

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure, equivalent to £50,000. The trustees consider that this level will provide sufficient funds to ensure that support costs and emergency building works are covered.

The balance held as unrestricted funds at 31 March 2025 is £2,250,011 of which , £255,928 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. The trustees are in the process of drafting a reserve policy for next year.

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.

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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, 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 26/1/2026 and signed on behalf of the board of trustees by:

M A Choudry
Chairman: (Trustee)

Dr. M Akhteruzzaman
Treasurer (Trustee)

Date 30/1/2026

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

Year ended 31 March 2025

Opinion

We have audited the financial statements of Islamic Culture and Education Centre Battersea (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, statement of financial position, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 31 March 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; and
- 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.

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.

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

Year ended 31 March 2025

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 in relation to which the Charities Act 2011 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.

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:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 with the Charities SORP (FRS 102), UK tax legislation, pensions legislation, Anti Money Laundering regulation, General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Taxation legislation, Employment legislation and health and safety regulation. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity to operate or

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

Year ended 31 March 2025

to avoid a material penalty. We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principle risks were related to manual journal entries to manipulate financial performance, management bias through judgments and assumptions is significant accounting estimates, in particular in relation to the use of restricted funds, and significant one-off or unusual transactions.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to an enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant, donation and collection, recognition of grant expenditure and the override of controls by management.

Our audit procedures to respond to these risks included enquiries of management, including senior management and internal accountants about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, detailed reviews of a sample of funding agreements for income and grant expenditure and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.

- 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

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

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.

Saleemi Associates
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

Date: 30th Jan 2026

Saleemi Associates is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Financial Activities

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	4	180,530	5,870	**186,400**	183,993
Other trading activities	5	45,191	–	**45,191**	33,713
Total income		225,721	5,870	**231,591**	217,706
Expenditure					
Expenditure on charitable activities	6,7	175,997	6,145	**182,142**	210,688
Total expenditure		175,997	6,145	**182,142**	210,688
Net income and net movement in funds		49,724	(275)	**49,449**	7,018
Reconciliation of funds					
Total funds brought forward		2,200,287	490	**2,200,777**	2,193,759
Total funds carried forward		2,250,011	215	**2,250,226**	2,200,777

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

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	11		1,994,083	1,991,363
Current assets				
Cash at bank and in hand		258,494		211,765
Creditors: amounts falling due within one year	12	2,351		2,351
Net current assets			256,143	209,414
Total assets less current liabilities			2,250,226	2,200,777
Net assets			2,250,226	2,200,777
Funds of the charity				
Restricted funds			215	490
Unrestricted funds			2,250,011	2,200,287
Total charity funds	14		2,250,226	2,200,777

These financial statements were approved by the board of trustees and authorised for issue on 26/1/2026, and are signed on behalf of the board by:

M A Choudry
Chairman (Trustee)

Dr M Akhteruzzaman
Treasurer (Trustee)

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	**49,449**	7,018
Adjustments for:		
Depreciation of tangible fixed assets	**1,050**	1,236
Government grant income	**(500)**	–
Accrued income	**(1)**	–
Changes in:		
Trade and other creditors	**1**	(42,001)
Cash generated from operations	**49,999**	(33,747)
Net cash from/(used in) operating activities	**49,999**	(33,747)
Cash flows from investing activities		
Purchase of tangible assets	**(3,770)**	(22,977)
Net cash used in investing activities	**(3,770)**	(22,977)
Cash flows from financing activities		
Government grant income	**500**	–
Net cash from financing activities	**500**	–
Net increase/(decrease) in cash and cash equivalents	**46,729**	(56,724)
Cash and cash equivalents at beginning of year	**211,765**	268,489
Cash and cash equivalents at end of year	**258,494**	211,765

The notes on pages 13 to 20 form part of these financial statements.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Notes to the Financial Statements

Year ended 31 March 2025

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 73-75 Falcon Road, Battersea, London, SW11 2PF.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits 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 or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

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

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:

Equipment	-	15% reducing balance
Fixtures & Fittings	-	15% reducing balance

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.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donation & collection	105,987	–	**105,987**
Donation & collection Special	3,243	–	**3,243**
Donation & collection-Funeral fund	–	5,370	**5,370**
Grants			
Government grant income- Youth activity	–	500	**500**
Subscriptions			
Contribution, fees & subscription - Mosque activity	42,780	–	**42,780**
Contribution, fees & subscription - Youth activity	28,520	–	**28,520**
	180,530	5,870	**186,400**

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donation & collection	123,355	–	123,355
Donation & collection Special	5,053	–	5,053
Donation & collection-Funeral fund	–	3,060	3,060
Grants			
Government grant income- Youth activity	–	–	–
Subscriptions			
Contribution, fees & subscription - Mosque activity	31,515	–	31,515
Contribution, fees & subscription - Youth activity	21,010	–	21,010
	180,933	3,060	183,993

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Calendar, books & food sales - Youth activity	1,763	**1,763**	564	564
Calendar, books & food sales - Mosque activity	4,114	**4,114**	1,315	1,315
Letting and licensing	39,314	**39,314**	31,834	31,834
	45,191	**45,191**	33,713	33,713

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Mosque activities	97,807	5,645	**103,452**
Youth group activities	67,608	500	**68,108**
Support costs	10,582	–	**10,582**
	175,997	6,145	**182,142**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Mosque activities	101,760	7,338	109,098
Youth group activities	91,956	1,500	93,456
Support costs	8,134	–	8,134
	201,850	8,838	210,688

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2025**	Total fund 2024
	£	£	**£**	£
Mosque activities	103,452	6,496	**109,948**	113,881
Youth group activities	68,108	4,086	**72,194**	96,807
	171,560	10,582	**182,142**	210,688

8. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	**1,050**	1,236

9. Staff costs

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

	2025	2024
	£	£
Wages and salaries	**113,916**	115,385
Social security costs	**1,895**	3,966
	115,811	119,351

The average head count of employees during the year was 40 (2024: 30).

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

10. Trustee remuneration and expenses

None of the Trustees were remunerated or received any expenses during the year.

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	**Total £**
Cost				
At 1 April 2024	1,984,363	55,137	30,126	**2,069,626**
Additions	3,770	–	–	**3,770**
At 31 March 2025	1,988,133	55,137	30,126	**2,073,396**
Depreciation				
At 1 April 2024	–	50,315	27,948	**78,263**
Charge for the year	–	723	327	**1,050**
At 31 March 2025	–	51,038	28,275	**79,313**
Carrying amount				
At 31 March 2025	1,988,133	4,099	1,851	**1,994,083**
At 31 March 2024	1,984,363	4,822	2,178	1,991,363

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	**351**	352
Qard-e-hassanah	**2,000**	1,999
	2,351	2,351

13. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2025 £	2024 £
Recognised in income from donations and legacies:		
Government grants income	**500**	–

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
General funds	2,200,287	225,721	(175,997)	**2,250,011**

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	2,187,491	214,646	(201,850)	2,200,287

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
Restricted Fund	490	5,870	(6,145)	**215**

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted Fund	6,268	3,060	(8,838)	490

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	1,994,083	–	**1,994,083**
Current assets	258,279	215	**258,494**
Creditors less than 1 year	(2,352)	–	**(2,352)**
Net assets	2,250,011	215	**2,250,226**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,991,363	–	1,991,363
Current assets	211,275	490	211,765
Creditors less than 1 year	(2,352)	–	(2,352)
Net assets	2,200,287	490	2,200,777

16. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	**At 31 Mar 2025 £**
Cash at bank and in hand	211,765	46,729	**258,494**

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

England & Wales - Charity number 275697

Accounts

CHARITY REGISTRATION NUMBER: 275697

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Financial Statements

31 March 2024

Draft Accounts

SALEEMI ASSOCIATES
Chartered accountants & Statutory Auditor
792 Wickham Road
Croydon CR0 8EA

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Financial Statements

Year ended 31 March 2024

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ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Trustees' Annual Report

Year Ended 31 March 2024

The trustees have the pleasure of presenting their report and the charity's financial statement for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	**Islamic Culture and Education Centre Battersea**
Charity number	**275697**
Principal office	73-75 Falcon Road Battersea London SW11 2PF
The Trustees	Mr M A Choudry – Chairman Mr M Arshad – General Secretary Dr M Akhteruzzaman – Treasurer Mr A K Barkatullah Mr N A Hashimi Mr D Hossain
Auditor	Saleemi Associates Chartered accountants & statutory auditor 792 Wickham Road Croydon CR0 8EA
Bankers	National Westminster Bank PLC St Johns Road Battersea London SW11 1PB

THE Trustees

The trustees who served the charity during the period were as follows:

Mr M A. Choudry
Dr M Akhteruzzaman
Mr M Arshad
Mr A K Barkatullah
Mr N A Hashimi
Mr D Hossain

BUILDING OUR FUTURE PROJECT

This year, £ 42,000 of Qard-e-Hassanah has been returned to a donor who had requested its return. Accordingly, the Qard-e-Hassanah balance for which 'The Centre' is still indebted has been reduced to £2,000, shown in the accounts under the heading creditors—bank loans and overdrafts.

STATUS

The organisation is a registered charity established by the Declaration of Trust, made on March 15, 1978. The charity is governed by the Declaration of Trust and controlled by the trustees.

PRINCIPAL ACTIVITIES AND REVIEW

The principal activity of the charity during the year was the development of the Islamic faith and charity work in the London Borough of Wandsworth, with particular emphasis on promoting facilities for the young people and the elderly members of the community.

The results for the year are shown in the accounts and report. The progress during the year and the position at the year-end are considered to be satisfactory. Details of the activities are as follows:

Mental Health First Aid Course (Adults &

The Mental Health First Aid course for which Wandsworth Council provided a Grant of £4,588 to the 'Centre' was organized in this financial year and therefore no longer remains outstanding.

FOOD BANK INITIATIVE

The Food Bank Initiative has continued to be provided this year. Currently, an average of 20+ individuals use the service every week.

SOCIAL, PERSONAL AND EDUCATIONAL DEVELOPMENT

The open-door "Drop-In" sessions have had to be curtailed due to certain indoor projects taking place during that time. The Friday Youth Circle for over 16 boys has stopped due to low attendance. However, Youth Circle for sisters has started attracting on average 10-12 sisters. The regular football project continues to attract many young people to attend. Before and after the sessions, brief discussions are held to look at and tackle individual issues and problems encountered by members. This is followed by one-to-one sessions and helping them to deal with the issue at hand. The football sessions are structured training sessions which work towards developing young people's skills in playing football and nurturing them as good young people. During this project, monthly workshops are held, with young people exploring issues that are affecting them in their daily lives.

We are providing very varied club programs that meet the needs of Young People. The youth workers have developed very good relationships with those young people who have found it difficult to adjust in education or relate to their parents/careers. Our youth work team has used its skills to gain the trust of the young people in concern and worked hard with families, school and the young people to bring about a beneficial change for all. This was accomplished through intensive one-to-one sessions with individuals. IYG managed to provide advice, guidance and support to young people who were not in employment, or education and those who were in the fold of anti-social behaviour, drugs and gang culture by way of engaging them to take part in the football project and to attend monthly crime workshops.

SPORTS & RECREATIONAL ACTIVITIES

Islamic Youth Group provided various activities for young people. The on-site activities were as follows: Box – fit / Kickboxing, Judo, Table Tennis, Pool, Silat (a form of martial arts), Multi gym, Weight Training, IT and issue-based workshops. Off-site activities include football training for all age groups. The programs are advertised and delivered through its Monthly Program of activities. The operational days and the end-of-the-year attendance/uptake figures for these activities were as follows:

- Football boys. Sunday 7-14 years old. 30 attending
- Judo boys. Saturday 4-9 years old. 10 attending
- Judo girls. Saturday 4-9 years old. 7 attending
- Boxfit / kickboxing boys. Friday 5-15 years old. 10 attending
- Boxfit / kickboxing girls. Friday 5-15 years old. 13 attending
- Open Door Indoor Activities boys. Saturday - Low turnout

- martial arts boys. Saturday under 14s on average 7 attending.
- table tennis team over 16 every Monday. 3 players in the team

TRIPS TO PLACES OF INTEREST, RESIDENTIALS AND WORKSHOPS

During the Winter Holidays: A Football tournament was organised and a trip to flip out.

During the Summer Holidays, Trips were organised for Young people to undertake Abseiling, Ice Skating and Laser Tagging. They also visited Kew Gardens.

ISLAMIC FESTIVALS AND OPEN DAYS

Special programs were held to celebrate important Islamic Festivals including Ramadan, Eid-ul-Fitr and Eid-ul-Adha. Open events and discussions were held for the entire local community for both Muslims and non-Muslims throughout the year on various topics.

RELIGIOUS TEACHING

The Madrasah's curriculum delivers basic teaching about Islam including Qur'an, Hifz, Tajweed, Hadith, Fiqh, Akhlaaq-wal-Adaab, Aqaaid and Islamic History.

Sessions were held for the youth, where they were encouraged to discuss, share, question ideas and gather thoughts on any topical issues that may have affected their day-to-day life.

Weekly attendance figures for the weekend madressa were 60 young people.

Weekly attendance figures for the weekday madressa were 140 young people.

RISK REVIEW

The trustees have conducted their review of the major risks to which the charity is exposed and systems are in place to mitigate those risks. The systems, controls and procedures are periodically reviewed to ensure that they meet the needs of the charity.

RESERVE POLICY

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure, equivalent to £50,000. The trustees consider that this level will provide sufficient funds to ensure that support costs and emergency building works are covered.

The balance held as unrestricted funds at 31 March 2022 is £2,187,490, of which £217,868 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. The trustees are in the process of drafting a reserve policy for next year.

RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the trustees' reports and financial statements in accordance with the applicable law and the 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 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 a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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, 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.

AUDITOR

A resolution to re-appoint Saleemi Associates as auditor for the ensuing year will be proposed at the Annual General Meeting

The trustees' annual report was approved on and signed on behalf of the board of trustees by

M A Choudry
Chairman: (Trustee)

Dr. M Akhteruzzaman
Treasurer (Trustee)

Date

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Year ended 31 March 2024

Opinion

We have audited the financial statements of Islamic Culture and Education Centre Battersea (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, statement of financial position, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 31 March 2023 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.

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 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 in relation to which the Charities Act 2011 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.

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:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 with the Charities SORP (FRS 102), UK tax legislation, pensions legislation, Anti Money Laundering regulation, General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Taxation legislation and Employment legislation and health and safety regulation. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity to operate or to avoid a material penalty. We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principle risks were related to manual journal entries to manipulate financial performance, management bias through judgements and assumptions is significant accounting estimates, in particular in relation to the use of restricted funds, and significant one-off or unusual transactions.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant, voluntary income and school fee, recognition of grant expenditure and the override of controls by management.

Our audit procedures to respond to these risks included enquiries of management, including senior management and internal accountants about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, detailed reviews of a sample of funding agreements for income and grant expenditure and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.

- 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.

Saleemi Associates

Chartered accountants & statutory auditor

792 Wickham Road

Croydon CRO 8EA

Date: …….

Saleemi Associates is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Financial Position
31 March 2024

	Note	Unrestricted funds £	Restricted funds £	**2024 Total funds £**	2023 Total funds £
Income and endowments					
Donations and legacies	**4**	180,932	3,060	**183,992**	202,992
Other trading activities	**5**	33,713	-	**33,713**	39,140
Total Income		214,645	3,060	**217,706**	242,132
Expenditure					
Expenditure on Charitable activities	**6,7**	201,850	8,838	**210,688**	163,713
Total expenditure		201,850	8,838	210,688	163,713
Net income and net movement in funds		12,796	(5,778)	**7,018**	78,419
Reconciliation of funds					
Total funds brought forward		2,187,491	6,268	**2,193,759**	2,115,340
Total funds carried forward		2,200,287	490	**2,200,777**	2,193,759

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Financial Position
31 March 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible fixed assets	11		**1,991,363**	1,969,622
Current assets				
Cash at bank and in hand		**211,765**		268,489
Creditors: amounts falling due within one year	12	**2,352**		44,352
Net current assets			**209,413**	224,137
Total assets less current liabilities			**2,200,777**	2,193,759
Net assets			**2,200,777**	2,193,759
Funds of the charity				
Restricted funds			**490**	6,268
Unrestricted funds			**2,200,287**	2,187,491
Total charity funds	14		**2,200,777**	2,193,759

These financial statements were approved by the members of the committee and authorised for issue on the ..... and are signed on their behalf by:

……. …….

M A Choudry
Chairman (Trustee)

Dr M Akhteruzzaman
Treasurer (Trustee)

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statements of Cash Flows

Year ended 31 March 2024

	2024	2023
Cash flows from operating activities	**£**	£
Net income	**7,018**	78,419
Adjustment for:		
Depreciation of tangible fixed assets	**1,235**	1,453
Government grant income	**-**	(11,855)
Accrued(income)/expenses	**-**	-
Changes in:		
Trade and other creditors	**-42,000**	-
Cash generated from operations	**-33,747**	68,017
Net cash (used in)/ from operating activities	**-33,747**	68,017
Cash flows from investing activities		
purchase of tangible assets	**(22,977)**	(42,398)
Net cash used in investing activities	**(22,977)**	(42,398)
Cash flows from financing activities		
Government grant income	**-**	11,855
Net cash from financing activities	**-**	11,855
Net(decrease)/increase in cash and cash equivalent	**(56,724)**	37,474
Cash and cash equivalents at beginning of year	**268,489**	231,015
Cash and cash equivalents at end of year	**211,765**	268,489

The notes on pages 15 to 24 form part of these financial statements.

Notes to the Financial Statements

Year ended 31 March 2024

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 73-75 Falcon Road, Battersea, London, SW11 2PF.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits 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:

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable, and its amount can be measured reliably.

- legacy income is recognised when receipt is probable, and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.
Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity, apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

3. Accounting policies (continued)

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:

Equipment	15-25% reducing balance
Fixtures & Fittings	- 15-25% reducing balance

The freehold properties are maintained in a good state of repair with regular maintenance and refurbishment carried out when required. The difference between the residual value and the book value is not considered to be material, therefore no depreciation is provided.

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.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attached to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received

3. **Accounting policies (continued)**

Government grants (continued)

or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost-less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

3. **Accounting policies (continued)**

Financial instruments(continued)

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donation & collection	123,355	-	**123,355**
Donation & collection-provision for Iftaar	5,053	-	**5,053**
Donation & collection-Building project	-	-	**-**
Donation & collection-Funeral Fund	-	3,060	**3,060**
Donation & collection-Food bank	-	-	**-**
Grants			
Grants receivable- Wimbledon foundation	-	-	**-**
Government grant income-Mosque activities	-	-	**-**
Government grant income-Youth group activities	-	-	**-**
Subscriptions			
Contribution, fees & subscription - Mosque activities	31,515	-	**31,515**
Contribution, fees & subscription -Youth group activities	21,010	-	**21,010**
	180,932	3,060	**183,992**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donation & collection	110,902	-	110,902
Donation & collection-provision for Iftaar	2,167	-	2,167
Donation & collection-Building project	-	-	-
Donation & collection-Funeral Fund	-	815	815
Donation & collection-Food bank	-	-	-
Grants			
Grants receivable- Wimbledon foundation	-	-	-
Government grant income-Mosque activities	-	6,355	6,355
Government grant income-Youth group activities	-	5,500	5,500
Subscriptions			
Contribution, fees & subscription - Mosque activities	46,352	-	46,352
Contribution, fees & subscription -Youth group activities	30,901	-	30,901
	190,322	12,670	202,992

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Calendar, books & food sales-Youth group activities	564	**564**	870	870
Calendar, books & food sales-Mosque activities	1,315	**1,315**	2,029	2,029
Letting and licensing	31,834	**31,834**	36,241	36,241
	33,713	**33,713**	39,140	39,140

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Mosque activities	101,857	8,838	**110,695**
Youth group activities	91,859	-	**91,859**
Support costs	8,134	-	**8,134**
	201,850	8,838	**210,688**

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	**£**
Mosque activities	80,638	6,355	86,993
Youth group activities	63,872	5,500	69,372
Support costs	7,348	-	7,348
	151,858	11,855	163,713

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total Funds 2024**	Total Funds 2023
	£	£	**£**	£
Mosque activities	110,695	4,685	**115,380**	91,225
Youth group activities	91,859	3,449	**95,308**	72,488
	202,554	8,134	**210,688**	163,713

8. Net income

Net income is stated after charging/(crediting)

	2024	2023
	£	**£**
Depreciation of tangible fixed assets	**1,235**	1,453

9. Staff costs

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

	2024	2023
	£	**£**
Wages and salaries	**115,384**	107,128
Social Security costs	**3,966**	2,651
	119,350	109,779

The average headcount of employees during the year was 30 (2023: 24)

No employee received employee benefits of more than £60,000 during the year (2023: Nil)

10. Trustee remuneration and expenses

None of the trustees were renumerated or received any expenses during the year

11. Tangible fixed assets

	Land and buildings £	Fixture and fittings £	Equipment £	Total £
Cost				
At 1 April 2023	1,961,386	55,137	30,126	**2,046,649**
Additions	22,976	-	-	**22,976**
At 31 March 2024	1,984,362	55,137	30,126	**2,069,625**
Depreciation				
At 1 April 2023	-	49,464	27,563	**77,027**
Charge for the year	-	851	384	**1,235**
At 31 March 2024	-	50,315	27,948	**78,263**
Carrying amount				
At 31 March 2024	1,984,362	4,822	2,179	**1,991,363**
At 31 March 2023	1,961,386	5,673	2,563	1,969,622

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	**352**	352
Qard-e-hassanah	**2,000**	44,000
	2,352	44,352

13. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024	2023
	£	£
Recognised in income from donations and legacies:		
Government grants income	**-**	11,855

14. Analysis of charitable funds

unrestricted funds

	At 01 April 2023	income	expenditure	**At 31 March 2024**
	£	£	£	**£**
General funds	2,187,491	214,645	(201,850)	**2,200,287**

	At 01 April 2022	income	expenditure	At 31 March 2023
	£	£	£	**£**
General funds	2,109,887	229,462	(151,858)	2,187,491

Restricted funds

	At 01 April 2023	income	expenditure	**At 31 March 2024**
	£	£	£	**£**
Restricted Fund	6,268	3,060	(8,838)	**490**

	At 01 April 2022	income	expenditure	At 31 March 2023
	£	£	£	**£**
Restricted Fund	5,453	12,670	(11,855)	6,268

15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2024**
	£	£	**£**
Tangible fixed assets	1,991,363	-	1,991,363
Current assets	211,275	490	211,765
Creditors less than 1 year	(2,352)	-	(2,352)
Net assets	2,200,286	490	2,200,777

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	1,969,622	-	1,969,622
Current assets	262,221	6,268	268,489
Creditors less than 1 year	(44,352)	-	(44,352)
Net assets	2,187,491	6,268	2,193,759

16. Analysis of changes in net debt

	At 01 April 2023	Cash flows	**At 31 March 2024**
	£	£	**£**
		-	
Cash at bank and in hand	268,489	56,723	**211,765**

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Management Information

Year ended 31 March 2024

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

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

England & Wales - Charity number 275697

Accounts

CHARITY REGISTRATION NUMBER: 275697

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Financial Statements

31 March 2023

SALEEMI ASSOCIATES
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Financial Statements

Year ended 31 March 2023

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ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	**ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA**
Charity registration number	275697
Principal office	73-75 Falcon Road Battersea London SW11 2PF
The trustees	Mr M A Choudry – Chaiman Mr M Arshad – General Secretary Dr M Akhteruzzaman - Treasurer Mr A K Barkatullah Mr N A Hashimi Mr D Hossain
Auditor	Saleemi Associates Chartered accountants & statutory auditor 792 Wickham Road Croydon CR0 8EA
Bankers	National Westminster Bank Plc St John Road Battersea London SW11 1PB

Structure, governance and management

THE Trustees

The trustees who served the charity during the period were as follows:

Mr A A Karmani (Passed away 11th May 2022)
Mr M A. Choudry
Dr M Akhteruzzaman
Mr M Arshad
Mr A K Barkatullah
Mr N A Hashimi
Mr D Hossain

PASSING OF OUR CHAIRMAN ABDUL AZIZ KARMANI

إِنَّا لِلَّهِ وَإِنَّا إِلَيْهِ رَاجِعُونَ *'innā li-llāhi wa-'innā 'ilayhi rāji'ūn*[a]

It is with sadness to report that Abdul Aziz Karmani passed away on 11th May 2022. May Allah grant him a place in the highest rank of Jannah and patience to the family.

BUILDING OUR FUTURE PROJECT

This year, donors of Qard-e-Hassanah have not requested the return of their Qard-e-Hassanah or asked for it to be used towards the building project. Accordingly, the balance of the Qard-e- Hassanah for which 'The Centre' is still indebted has remained at £44,000, which is shown in the accounts, under the heading creditors- bank loans and overdrafts.

STATUS

The organisation is a registered charity established by the Declaration of Trust made on the 15th of March 1978. The charity is governed by the Declaration of Trust and controlled by the trustees.

PRINCIPAL ACTIVITIES AND REVIEW

The principal activity of the charity during the year was the development of the Islamic faith and charity work in the London Borough of Wandsworth, with particular emphasis on promoting facilities for the young people and the elderly members of the community.

The results for the year are shown in the accounts and report. The progress during the year and the position at the year-end are considered to be satisfactory. Details of the activities are as follows:

MENTAL HEALTH FIRST AID COURSE

Wandsworth Council's Grant of £4,588 for the 'Centre' to undertake the Mental Health First Aid course remains outstanding as this could not be undertaken in this financial year as well, this is shown separately within the restricted fund.

FOOD BANK INITIATIVE

The Food Bank Initiative has continued to be provided this year. Currently, there are on average 35 plus individuals using the service every week.

SOCIAL, PERSONAL AND EDUCATIONAL DEVELOPMENT

The open-door "Drop-In" sessions have had to be curtailed due to certain indoor projects taking place during that time. A Friday Youth Circle for over 16 commenced this year, with an average of 15 young people attending. The regular football project has attracted many young people to attend. Before and after the sessions, brief discussions are held to look at and tackle individual issues and problems encountered by members. This is followed by one-to-one sessions and helping them to deal with the issue at hand. The football sessions are structured training sessions which work towards developing young people's skills in playing football and nurturing them as good young people. During this project, monthly workshops are held, with young people exploring issues that are affecting them in their daily lives.

We are providing very varied club programs that meet the needs of Young People. The youth workers have developed very good relationships with those young people who have found it difficult to adjust in education or relate to their parents/careers. Our youth work team has used its skills to gain the trust of the young people in concern and worked hard with families, school and the young people to bring about a change that was beneficial for all. This was accomplished through intensive one-to-one sessions with individuals. IYG managed to provide advice, guidance and support to young people who were not in employment, or education and those who were in the fold of anti-social behaviour, drugs and gang culture by way of engaging them to take part in the football project and to attend monthly crime workshops.

SPORTS & RECREATIONAL ACTIVITIES

Islamic Youth Group provided various activities for young people. The on-site activities were as follows: Box – fit, Judo, Table Tennis, Pool, Silat (a form of martial arts), Multi gym, Weight Training, IT and issue-based workshops. Off-site activities include football training for all age groups. The programs are advertised and delivered through its Monthly Program of activities. The operational days and the end-of-the-year attendance/uptake figures for these activities were as follows:

- Football boys. Sunday 5-14 years old. 30 boys attending

- Judo boys & girls. Saturday 4-9 years old. 10 attending

- Martial arts boys. Saturday under 14s on average 7 attending.

- Kickboxing boys. Sunday 10 boys attending

- Box Fit girls. Friday 5-11 years old. 10 attending

- Table tennis team over 16 every Monday. 3 players in the team

In addition, a Football tournament and mini-golf were also provided.

TRIPS TO PLACES OF INTEREST, RESIDENTIALS AND WORKSHOPS

During the Winter Holidays Trips were organised to flip out and to an Ice-skating venue.
During the Summer Holidays, Young people visited Regents Park Mosque, Sky TV and the British Museum.

ISLAMIC FESTIVALS AND OPEN DAYS

Special programs were held to celebrate important Islamic Festivals including Ramadan, Eid-ul-Fitr and Eid-ul-Adha. Open events and discussions were held for the entire local community for both Muslims and non-Muslims throughout the year on various topics.

RELIGIOUS TEACHING

The Madrasah's curriculum delivers basic teaching about Islam including Qur'an, Hifz, Tajweed, Hadith, Fiqh, Akhlaaq-wal-Adaab, Aqaaid and Islamic History.

Sessions were held for the youth, where they were encouraged to discuss, share, question ideas and gather thoughts on any topical issues that may have affected their day-to-day life.

Weekly attendance figures for the weekend madressa were 137 young people.

Weekly attendance figures for the weekday madressa were 90 young people.

RISK REVIEW

The trustees have conducted their review of the major risks to which the charity is exposed and systems are in place to mitigate those risks. The systems, controls and procedures are periodically reviewed to ensure that they meet the needs of the charity.

RESERVE POLICY

The trustees aim to maintain free reserves in unrestricted funds at a level that equates to approximately three months of unrestricted charitable expenditure, equivalent to £50,000. The trustees consider that this level will provide sufficient funds to ensure that support costs and emergency building works are covered. The balance held as unrestricted funds at 31 March 2023 is £2,187,490, of which £217,868 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. The trustees are in the process of drafting a reserve policy for next year.

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;

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

- 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, 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 30/01/2024 and signed on behalf of the board of trustees by:

M A Choudry
Chariman

Dr. M Akhteruzzaman
Treasurer

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Year ended 31 March 2023

Opinion

We have audited the financial statements of Islamic Culture and Education Centre Battersea (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, statement of financial position, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 31 March 2023, 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; and
- 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.

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

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

Year ended 31 March 2023

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 in relation to which the Charities Act 2011 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.

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:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 with the Charities SORP (FRS 102), UK tax legislation, pensions legislation, Anti Money Laundering regulation, General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Taxation legislation, Employment

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

Year ended 31 March 2023

legislation and health and safety regulation. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity to operate or to avoid a material penalty. We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principle risks were related to manual journal entries to manipulate financial performance, management bias through judgments and assumptions is significant accounting estimates, in particular in relation to the use of restricted funds, and significant one-off or unusual transactions.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to an enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant, donation and collection, recognition of grant expenditure and the override of controls by management.

Our audit procedures to respond to these risks included enquiries of management, including senior management and internal accountants about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, detailed reviews of a sample of funding agreements for income and grant expenditure and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

Year ended 31 March 2023

- 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.

Saleemi Associates
Chartered accountants a& Statutory auditor
792 Wickham Road
Croydon CR0 8EA

Date : 31/01/2024

Saleemi Associates is eligible for appointment as auditor of the charity virtue of its eligibility for appointment as auditor of a company under section by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Financial Activities

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	4	190,322	12,670	**202,992**	204,651
Other trading activities	5	39,140	–	**39,140**	40,273
Total income		229,462	12,670	**242,132**	244,924
Expenditure					
Expenditure on charitable activities	6,7	151,858	11,855	**163,713**	152,890
Total expenditure		151,858	11,855	**163,713**	152,890
Net income and net movement in funds		77,604	815	**78,419**	92,034
Reconciliation of funds					
Total funds brought forward		2,109,887	5,453	**2,115,340**	2,023,306
Total funds carried forward		2,187,491	6,268	**2,193,759**	2,115,340

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 13 to 20 form part of these financial statements.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	11		1,969,622	1,928,677
Current assets				
Cash at bank and in hand		268,489		231,015
Creditors: amounts falling due within one year	12	44,352		44,352
Net current assets			224,137	186,663
Total assets less current liabilities			2,193,759	2,115,340
Net assets			2,193,759	2,115,340
Funds of the charity				
Restricted funds			6,268	5,453
Unrestricted funds			2,187,491	2,109,887
Total charity funds	14		2,193,759	2,115,340

These financial statements were approved by the board of trustees and authorised for issue on 30/01/2024 and are signed on behalf of the board by:

M A Choudry
Chariman

Dr. M Akhteruzzaman
Treasurer

The notes on pages 13 to 20 form part of these financial statements.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	**78,419**	92,034
Adjustments for:		
Depreciation of tangible fixed assets	**1,453**	936
Government grant income	**(11,855)**	(28,546)
Accrued expenses	**–**	18
Changes in:		
Trade and other creditors	**–**	(5,000)
Cash generated from operations	**68,017**	59,442
Net cash from operating activities	**68,017**	59,442
Cash flows from investing activities		
Purchase of tangible assets	**(42,398)**	(17,392)
Net cash used in investing activities	**(42,398)**	(17,392)
Cash flows from financing activities		
Government grant income	**11,855**	28,546
Net cash from financing activities	**11,855**	28,546
Net increase in cash and cash equivalents	**37,474**	70,596
Cash and cash equivalents at beginning of year	**231,015**	160,419
Cash and cash equivalents at end of year	**268,489**	231,015

The notes on pages 13 to 20 form part of these financial statements.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Notes to the Financial Statements

Year ended 31 March 2023

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 73-75 Falcon Road, Battersea, London, SW11 2PF.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits 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 or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

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

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:

- 15% reducing balance
- 15% reducing balance

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.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donation & collection	110,902	–	**110,902**
Donation & collection-Ramadhan-provision for Iftaar	2,167	–	**2,167**
Donation & collection-Building project	–	–	**–**
Donation & collection-Funeral fund	–	815	**815**
Donation & collection-Food bank	–	–	**–**
Grants			
Government grant income- Mosque activity	–	6,355	**6,355**
Government grant income- Youth activity	–	5,500	**5,500**
Subscriptions			
Contribution, fees & subscription - Mosque activity	46,352	–	**46,352**
Contribution, fees & subscription - Youth activity	30,901	–	**30,901**
	190,322	12,670	**202,992**

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donation & collection	111,796	865	112,661
Donation & collection Special	–	–	–
Donation & collection-Building project	5,000	–	5,000
Donation & collection-Funeral fund	–	–	–
Donation & collection-Food bank	–	1,650	1,650
Grants			
Government grant income- Mosque activity	–	19,976	19,976
Government grant income- Youth activity	–	8,570	8,570
Subscriptions			
Contribution, fees & subscription - Mosque activity	34,076	–	34,076
Contribution, fees & subscription - Youth activity	22,718	–	22,718
	173,590	31,061	204,651

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Calendar, books & food sales - Youth activity	870	**870**	1,107	1,107
Calendar, books & food sales - Mosque activity	2,029	**2,029**	2,583	2,583
Letting and licensing	36,241	**36,241**	36,583	36,583
	39,140	**39,140**	40,273	40,273

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Mosque activity	80,638	6,355	**86,993**
Youth group activity	63872	5,500	**69372**
Support costs	7,348	–	**7,348**
	151,858	11,855	**163,713**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Mosque activity	66,123	17,038	83,161
Youth group activity	52,043	8,570	60,613
Support costs	9,116	–	9,116
	127,282	25,608	152,890

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2023**	Total fund 2022
	£	£	**£**	£
Mosque activity	86,993	4,232	**91,225**	88,631
Youth group activity	69,372	3,116	**72,488**	64,259
	156,365	7,348	**163,713**	152,890

8. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	**1,453**	936

9. Staff costs

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

	2023	2022
	£	£
Wages and salaries	**107,128**	87,532
Social security costs	**2,651**	4,294
	109,779	91,826

The average headcount of employees during the year was 24 (2022: 24).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

None of the Trustees were remunerated or received any expenses during the year.

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	**Total £**
Cost				
At 1 April 2022	1,923,373	50,752	30,126	**2,004,251**
Additions	38,013	4,385	–	**42,398**
At 31 March 2023	1,961,386	55,137	30,126	**2,046,649**
Depreciation				
At 1 April 2022	–	48,463	27,111	**75,574**
Charge for the year	–	1,001	452	**1,453**
At 31 March 2023	–	49,464	27,563	**77,027**
Carrying amount				
At 31 March 2023	1,961,386	5,673	2,563	**1,969,622**
At 31 March 2022	1,923,373	2,289	3,015	1,928,677

12. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	**352**	352
Qard-e-hassanah	**44,000**	44,000
	44,352	44,352

13. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	**11,855**	28,546

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 2023 £**
General funds	2,109,887	229,462	(151,858)	**2,187,491**

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	2,023,306	213,863	(127,282)	2,109,887

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 2023 £**
Restricted Fund	5,453	12,670	(11,855)	**6,268**

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund	–	31,061	(25,608)	5,453

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	1,969,622	–	**1,969,622**
Current assets	262,221	6,268	**268,489**
Creditors less than 1 year	(44,352)	–	**(44,352)**
Net assets	2,187,491	6,268	**2,193,759**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,928,677	–	1,928,677
Current assets	225,562	5,453	231,015
Creditors less than 1 year	(44,352)	–	(44,352)
Net assets	2,109,887	5,453	2,115,340

16. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	**At 31 Mar 2023 £**
Cash at bank and in hand	231,015	37,474	**268,489**

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

England & Wales - Charity number 275697

Accounts

CHARITY REGISTRATION NUMBER: 275697

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Financial Statements

31 March 2022

SALEEMI ASSOCIATES
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Financial Statements

Year ended 31 March 2022

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ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA
Charity registration number	275697
Principal office	73-75 Falcon Road Battersea London SW11 2PF
The trustees	Mr A A Karmani - Chairman Mr M A Choudry - General Secretary Dr M Akhteruzzaman - Treasurer Mr M Arshad Mr A K Barkatullah Mr N A Hashimi Mr D Hossain
Auditor	Saleemi Associates Chartered accountants & statutory auditor 792 Wickham Road Croydon CR0 8EA
Bankers	National Westminster Bank Plc St John Road Battersea London SW11

STATUS

The organisation is a registered charity and was established by the Declaration of Trust made on the 15th of March 1978. The charity is governed by the Declaration of Trust and controlled by the trustees.

PRINCIPAL ACTIVITIES AND REVIEW

The principal activity of the charity during the year was the development of the Islamic faith and charity work in the London Borough of Wandsworth, with particular emphasis on promoting facilities for the young people and the elderly members of the community.

The results for the year are shown in the accounts and report. The progress during the year and the position at the year-end is considered to be satisfactory. Details of the activities are as follows:

BUILDING OUR FUTURE PROJECT

This year, another of the Qard -e -Hassanah donor, has requested that the Qard-e-Hassanah amount of £5,000 be used towards the building project as he no longer requires its return. Accordingly, the balance of the Qard-e- Hassanah for which 'The Centre' is still indebted has been further reduced to £44,000, which is shown in the accounts, under the heading creditors- bank loans and overdrafts. The £5000.00 has been added to the incoming resources as Donation & collection building project to balance account.

MENTAL HEALTH FIRST AID COURSE

Wandsworth Council gave a Grant of £4,588 for the 'Centre' to undertake this course. However, this could not be undertaken in this financial year, this is shown separately within the restricted fund.

FUNERAL FUND

The charity has received restricted donation to cover the funeral cost of £865. However, this could not be undertaken in this financial year, this is shown separately within the restricted fund.

FOOD BANK INITIATIVE

During the lockdown, the Centre started providing help to the Community members that were isolating or had been severely affected by Covid. This involved buying shopping, providing food parcels or other financial help. This then developed into a permanent feature of providing a Food Bank Initiative. At its peak during Covid restrictions we had on average 60 plus individuals receiving our help on a weekly basis. Currently, there are on average 30 plus individuals.

COVID -19 AND THE NATIONAL LOCKDOWNS

The gradual relaxation of the National Lockdown restrictions, allowed the Centre to step by step get back to normality. Following the lifting of restrictions on the 21st June 2021, on site provisions for the children attending Madressa was commenced as well as the drop-in sessions for the Islamic Youth Group and other activities were restarted and some others were newly introduced. The operational days and the end of the year attendance/uptake figures for these activities were as follows:

Weekend Madarasah:	Saturday and Sunday with 120 attending
Weekday Madarasah:	Monday to Friday with 50 attending
Hifz program:	Monday to Friday with 7 attending.
Autism classes:	Saturday and Sunday with 10 attending.
Judo Classes:	Saturday's, two groups with 12 attending for each group.
Box – Fit:	Sunday's with 15 attending.
Girls youth club:	Sunday's number attending varies
Boys youth club:	Saturday's number attending varies
Football training:	Saturday's and Sunday's, four groups with 12 attending each group.
Martial arts:	Saturday's with 14 attending

SOCIAL, PERSONAL AND EDUCATIONAL DEVELOPMENT

The re-opening of the "Drop In" sessions proved to be very successful and have become very popular amongst young people. The regular football project has attracted many young people to attend. Before and after the sessions, brief discussions are held to look and tackle individual issues and problems encountered by members. This is followed by one-to-one sessions and helping them to deal with the issue at hand. The football sessions are structured training sessions which work towards developing young people skills in playing football and nurturing them as good young people. During this project, once a month workshop has been held with young exploring issues that were affecting them in their daily lives.

We are providing a very varied club programs that meets the needs of Young People. The youth workers have developed very good relationships with those young people who have found it difficult to adjust in education or relate to their parents/career. Our youth work team has used its skills to gain the trust of the young people in concern and worked hard with families, school and the young people to bring about a change that was beneficial for all. This was accomplished through intensive one-to-one session with individuals. IYG managed to provide advice, guidance and support to young people who were not in employment, education and those who were in the fold of anti-social behaviour, drugs and gang culture by way of engaging them to take part in the football project and to attend monthly crime workshops.

SPORT & RECREATIONAL ACTIVITIES

Islamic Youth Group provided various activities for young people. The on-site activities were as follows: Box – fit, Judo, Table Tennis, Pool, Silaat (a form of martial arts), Multi gym, Weight Training, IT and issue-based workshops. Off- site activities include football training for all age groups. The programs are advertised and delivered through its Monthly Program of activities.

TRIPS TO PLACES OF INTEREST, RESIDENTIALS AND WORKSHOPS

Due to the on-going covid restrictions, work in relation to this was not possible.

ISLAMIC FESTIVALS AND OPEN DAYS

Special programs were held to celebrate important Islamic Festivals that included Ramadan, Eid-ul-Fitr and Eid-ul-Adha. Open events and discussions were held for the entire local community for both Muslims and non-Muslims throughout the year on various topics.

RELIGIOUS TEACHING

Following the relaxation of Covid restrictions in June 2021, the Madrasa times were back to normal.

The Madrasa's curriculum delivers basic teaching about Islam including: Qur'an, Hifz, Tajweed, Hadith, Fiqh, Akhlaaq-wal-Adaab, Aqaaid and Islamic History.

Sessions were held for the youth, where they were encouraged to discuss, share, question ideas and gather thoughts on any topical issues that may have had an effect on their day-to-day life.

RISK REVIEW

The trustees have conducted their own review of the major risks to which the charity is exposed to and systems are in place to mitigate those risks. The systems, controls and procedures are periodically reviewed to ensure that they meet the needs of the charity.

RESERVE POLICY

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three month of unrestricted charitable expenditure, equivalent to £50,000. The trustees consider that this level will provide sufficient funds to ensure that support cost and emergency building works are covered.

The balance held as unrestricted funds at 31 March 2022 is £2,109,887, of which £181,210 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. The trustees are in the process of drafting reserve policy for next year.

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;

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

- 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, 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 21/3/23 and signed on behalf of the board of trustees by:

M A Choudry
General Secretary (Trustee)

Dr. M Akhteruzzaman
Treasurer (Trustee)

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

Year ended 31 March 2022

Opinion

We have audited the financial statements of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, statement of financial position, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 [date], 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; and
- 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.

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

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

Year ended 31 March 2022

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 in relation to which the Charities Act 2011 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.

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:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 with the Charities SORP (FRS 102), UK tax legislation, pensions legislation , Anti Money Laundering regulation, General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Taxation legislation and Employment legislation and health and safety regulation We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

Year ended 31 March 2022

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity to operate or to avoid a material penalty. We evaluated the trustees' and managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principle risk were related to manual journal entries to manipulate financial performance, management bias through judgements and assumptions is significant accounting estimates, in particular in relation to use of restricted funds, and significant one off or unusual transactions.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant, voluntary income and school fee, recognition of grant expenditure and the override of controls by management.

Our audit procedures to respond to these risks included enquiries of management, including senior management and internal accountant about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, detailed reviews of a sample of funding agreements for income and grant expenditure and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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.

- 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

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

Year ended 31 March 2022

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.

Saleemi Associates
Chartered accountants & statutory auditor
792 Wickham Road
Croydon
CR0 8EA

Date: 29 March 2023

Saleemi Associates is eligible to act as an auditor in terms of section 1212 of the Companise Act 2006.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Financial Activities

Year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	4	173,590	31,061	**204,651**	126,641
Other trading activities	5	40,273	–	**40,273**	31,024
Total income		213,863	31,061	**244,924**	157,665
Expenditure					
Expenditure on charitable activities	6,7	127,282	25,608	**152,890**	108,107
Total expenditure		127,282	25,608	**152,890**	108,107
Net income and net movement in funds		86,581	5,453	**92,034**	49,558
Reconciliation of funds					
Total funds brought forward		2,023,306	–	**2,023,306**	1,973,748
Total funds carried forward		2,109,887	5,453	**2,115,340**	2,023,306

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

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Financial Position

31 March 2022

	Note	2022 £	2022 £	2021 £
Fixed assets				
Tangible fixed assets	11		1,928,677	1,912,221
Current assets				
Cash at bank and in hand		231,015		160,419
Creditors: amounts falling due within one year	12	44,352		49,334
Net current assets			186,663	111,085
Total assets less current liabilities			2,115,340	2,023,306
Net assets			2,115,340	2,023,306
Funds of the charity				
Restricted funds			5,453	–
Unrestricted funds			2,109,887	2,023,306
Total charity funds	14		2,115,340	2,023,306

These financial statements were approved by the board of trustees and authorised for issue on 21/3/23..., and are signed on behalf of the board by:

M A Choudry
General Secretary (Trustee)

Dr. M Akhteruzzaman
Treasurer (Trustee)

The notes on pages 13 to 21 form part of these financial statements.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	**92,034**	49,558
Adjustments for:		
Depreciation of tangible fixed assets	**936**	1,101
Government grant income	**(28,546)**	(37,294)
Accrued expenses/(income)	**18**	(9)
Changes in:		
Trade and other creditors	**(5,000)**	(20,499)
Cash generated from operations	**59,442**	(7,143)
Net cash from/(used in) operating activities	**59,442**	(7,143)
Cash flows from investing activities		
Purchase of tangible assets	**(17,392)**	(30,915)
Net cash used in investing activities	**(17,392)**	(30,915)
Cash flows from financing activities		
Government grant income	**28,546**	37,294
Net cash from financing activities	**28,546**	37,294
Net increase/(decrease) in cash and cash equivalents	**70,596**	(764)
Cash and cash equivalents at beginning of year	**160,419**	161,184
Cash and cash equivalents at end of year	**231,015**	160,419

The notes on pages 13 to 21 form part of these financial statements.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Notes to the Financial Statements

Year ended 31 March 2022

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 73-75 Falcon Road, Battersea, London, SW11 2PF.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits 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 or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

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

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:

Equipment	- 15-25% reducing balance
Fixtures & Fittings	- 15-25% reducing balance

The freehold properties are maintained in a good state of repair with regular maintenance and refurbishment carried out when required. The difference between the residual value and the book value is not considered to be material, therefore no depreciation is provided.

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.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donation & collection	111,796	865	**112,661**
Donation & collection-Building project	5,000	–	**5,000**
Donation & collection-Food bank	–	1,650	**1,650**
Grants			
Government grant income- Mosque activity	–	19,976	**19,976**
Government grant income- Youth activity	–	8,570	**8,570**
Subscriptions			
Contribution, fees & subscription - Mosque activity	34,076	–	**34,076**
Contribution, fees & subscription - Youth activity	22,718	–	**22,718**
	173,590	31,061	**204,651**

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donation & collection	54,851	–	54,851
Donation & collection-Building project	2,000	–	2,000
Donation & collection-Food bank	–	200	200
Grants			
Government grant income- Mosque activity	–	–	–
Government grant income- Youth activity	–	37,294	37,294
Subscriptions			
Contribution, fees & subscription - Mosque activity	19,378	–	19,378
Contribution, fees & subscription - Youth activity	12,918	–	12,918
	89,147	37,494	126,641

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Calendar, books & food sales - Youth activity	1,107	**1,107**	482	482
Calendar, books & food sales - Mosque activity	2,583	**2,583**	1,125	1,125
Letting and licensing	36,583	**36,583**	29,417	29,417
	40,273	**40,273**	31,024	31,024

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Mosque activities	66,123	17,038	**83,161**
Youth group activities	52,043	8,570	**60,613**
Support costs	9,116	–	**9,116**
	127,282	25,608	**152,890**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Mosque activities	43,132	19,317	62,449
Youth group activities	27,481	18,177	45,658
Support costs	–	–	–
	70,613	37,494	108,107

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Mosque activities	83,161	5,470	**88,631**	62,449
Youth group activities	60,613	3,646	**64,259**	45,658
	143,774	9,116	**152,890**	108,107

8. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	**936**	1,101

9. Staff costs

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

	2022 £	2021 £
Wages and salaries	**87,532**	63,768
Social security costs	**4,294**	1,543
	91,826	65,311

The average head count of employees during the year was 24 (2021: 19).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

10. Trustee remuneration and expenses

None of the Trustees were remunerated or received any expenses during the year.

11. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	**Total £**
Cost				
At 1 April 2021	1,905,981	50,752	30,126	**1,986,859**
Additions	17,392	–	–	**17,392**
At 31 March 2022	1,923,373	50,752	30,126	**2,004,251**
Depreciation				
At 1 April 2021	–	48,059	26,579	**74,638**
Charge for the year	–	404	532	**936**
At 31 March 2022	–	48,463	27,111	**75,574**
Carrying amount				
At 31 March 2022	1,923,373	2,289	3,015	**1,928,677**
At 31 March 2021	1,905,981	2,693	3,547	1,912,221

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	**352**	334
Qard-e- Hassanah	**44,000**	49,000
	44,352	49,334

13. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	**28,546**	37,294

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	**At 31 March 2022 £**
General funds	2,023,306	213,863	(127,282)	**2,109,887**

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	1,973,748	120,171	(70,613)	2,023,306

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	**At 31 March 2022 £**
Restricted Fund	–	31,061	(25,608)	**5,453**

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Fund	–	37,494	(37,494)	–

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	1,928,677	–	**1,928,677**
Current assets	225,562	5,453	**231,015**
Creditors less than 1 year	(44,352)	–	**(44,352)**
Net assets	2,109,887	5,453	**2,115,340**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,912,221	–	1,912,221
Current assets	160,419	–	160,419
Creditors less than 1 year	(49,334)	–	(49,334)
Net assets	2,023,306	–	2,023,306

16. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	160,419	70,596	**231,015**

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

England & Wales - Charity number 275697

Accounts

CHARITY REGISTRATION NUMBER: 275697

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Financial Statements

31 March 2021

SALEEMI ASSOCIATES
Chartered accountants & statutory auditor
792 Wickham Road
Croydon CR0 8EA

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Financial Statements

Year ended 31 March 2021

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ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA
Charity registration number	275697
Principal office	73-75 Falcon Road Battersea London SW11 2PF
The trustees	Mr A A Karmani- Chairman Mr M A Choudry- General Secretry Dr M Akhteruzzaman Mr M Arshad Mr A K Barkatullah Mr N A Hashimi Mr D Hossain
Auditor	Saleemi Associates Chartered accountants & statutory auditor 792 Wickham Road Croydon CR0 8EA
Bankers	National Westminster Bank Plc St John Road Battersea London SW11 1PB

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

The trustees have pleasure in presenting their report and financial statement of the charity for the year ended 31st March 2021

REFERENCE AND ADMINSTRATIVE DETAILS
Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE Trustees
The trustees who served the charity during the period were as follows:

Mr A A Karmani
Mr M A Choudry
Dr M Akhteruzzaman
Mr M Arshad
Mr A K Barkatullah
Mr N A Hashimi
Mr D Hossain

STATUS

The organisation is a registered charity and was established by the Declaration of Trust made on the 15th of March 1978. The charity is governed by the Declaration of Trust and controlled by the trustees.

PRINCIPAL ACTIVITIES AND REVIEW

The principal activity of the charity during the year was the development of the Islamic faith and charity work in the London Borough of Wandsworth, with particular emphasis on promoting facilities for the young people and the elderly members of the community.

The results for the year are shown in the accounts and report. The progress during the year and the position at the year-end is considered to be satisfactory. Details of the activities are as follows:

BUILDING OUR FUTURE PROJECT

This year, further £18,500 of the Qard-e-Hassanah had to be repaid to Qard-e-Hassanah donors who requested their return. Thus, the balance of Qard-e-Hassanah for which 'The Centre' was still indebted was reduced to £51,000. One of the Qard -e -Hassanah donor, has requested that the Qard-e-Hassanah amount of £2,000 be used towards the building project as she no longer requires its return. Accordingly, the balance of the Qard-e- Hassanah for which 'The Centre' is still indebted has been further reduced to £49,000, which is shown in the accounts, under the heading creditors. The £2000.00 has been added to the incoming resources as Donation & collection-Building project account.

COVID -19 AND THE NATIONAL LOCKDOWNS

This year has been a challenging year for 'The Centre' as it started off with 'The Centre' being closed for all activities, due to the first national lockdown coming into force on the 23rd March 2020. We had to adapt to the situation and provide whatever skeleton services we could provide and further to provide the local community with any help and support they needed.

In order to keep in touch with the Community and to keep them abreast of things, their contact numbers were obtained and put on our database. The social platforms were used to communicate with the community members. The Imaam provided a weekly Jumu'ah reminder during the times for normal Jumu'ah prayer times. The children attending Madrassah were given lessons online via Zoom or Microsoft Teams.

A mosque mobile was acquired, so as we could keep in contact with the community via WhatsApp. A Food parcel delivery service was provided to any members of the community who were unable to get their shopping due to having Covid, being in isolation or unable to get shopping due to ill health.

After the lifting of restrictions, following the first lockdown. 'The Centre' opened up and remained open thereafter for the daily prayers. A booking system by WhatsApp was set up for Jumu'ah prayers. Wearing a Mask and using a prayer mat were a pre-requisite for entry to Centre. All attending were tested for temperature and they had to be in a state of purification as Toilets and Wudu areas were closed. However, in line with government guidelines the Madrassah and Youth Centre remained closed. The online classes continued to be provided for the Madrassah children.

A Food Bank initiative and Covid help was also started, to provide food to our community and the wider community.

SOCIAL, PERSONAL AND EDUCATIONAL DEVELOPMENT

Due to the national lockdowns, work in relation to this was not possible.

SPORT & RECREATIONAL ACTIVITIES

Islamic Youth Group remained closed during this year.

TRIPS TO PLACES OF INTEREST, RESIDENTIALS AND WORKSHOPS

Due to the national lockdowns, work in relation to this was not possible.

ISLAMIC FESTIVALS AND OPEN DAYS

Due to the national lockdowns, work in relation to this was not possible.

RELIGIOUS TEACHING

Children that were registered with us for Madrasa were provided online classes via Zoom or Microsoft Teams.

RISK REVIEW

The trustees have conducted their own review of the major risks to which the charity is exposed to and systems are in place to mitigate those risks. The systems, controls and procedures are periodically reviewed to ensure that they meet the needs of the charity.

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;

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

- 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, 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.

AUDITOR

A resolution to re-appoint Saleemi Associates as auditor for the ensuing year will be proposed at the Annual General Meeting

The trustees' annual report was approved on 24/1/2022 and signed on behalf of the board of trustees by:

M A Choudry
General Secretary (Trustee)

Dr. M Akhteruzzaman
Treasurer (Trustee)

Date

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

Year ended 31 March 2021

Opinion

We have audited the financial statements of Islamic Culture and Education Centre Battersea (the 'charity') for the year ended 31 March 2021 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 31 March 2021 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.

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 in relation to which the Charities Act 2011 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.

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. Based on our understanding of the Charity and its activities, we identified that the principle risk of non-compliance with law and regulations related to the Charities Act 2011, the Charities Statements of Recommended Practice, UK tax legislation, pensions legislation, Employment regulation and Health and Safety regulation, GDPR, Anti-bribery, Corruption and Fraud, Money laundering and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the presentation of the financial statements, such as the Charities SORP (FRS102).

We evaluated the trustees' and managements' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principle risk were related to manual journal entries to manipulate financial performance, management bias through judgements and assumptions is significant accounting estimates, in

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

Year ended 31 March 2021

particular in relation to use of restricted funds, and significant one off or unusual transactions.

Our audit procedure were designed to response to those identified risk, including non-compliance with law and regulations (irregularities) and fraud that re material to the financial statements. Our audit procedure included but were not limited to:

- Discussing with the trustees and management their policies and procedure regarding compliance with law and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit ; and
- Considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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.

- 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.

Independent Auditor's Report to the Members of ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA *(continued)*

Year ended 31 March 2021

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.

Saleemi Associates

Chartered accountants & statutory auditor

792 Wickham Road

Croydon CR0 8EA

Date : 26/01/2022

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Financial Activities

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	4	89,147	37,494	**126,641**	195,694
Other trading activities	5	31,024	–	**31,024**	34,747
Total income		120,171	37,494	**157,665**	230,441
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	–	–	–	2,200
Expenditure on charitable activities	7,8	70,613	37,494	**108,107**	123,158
Total expenditure		70,613	37,494	**108,107**	125,358
Net income and net movement in funds		49,558	–	**49,558**	105,083
Reconciliation of funds					
Total funds brought forward		1,973,748	–	**1,973,748**	1,868,665
Total funds carried forward		2,023,306	–	**2,023,306**	1,973,748

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 12 to 19 form part of these financial statements.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	12		1,912,221	1,882,406
Current assets				
Cash at bank and in hand		160,419		161,184
Creditors: amounts falling due within one year	13	49,334		69,842
Net current assets			111,085	91,342
Total assets less current liabilities			2,023,306	1,973,748
Net assets			2,023,306	1,973,748
Funds of the charity				
Unrestricted funds			2,023,306	1,973,748
Total charity funds	15		2,023,306	1,973,748

These financial statements were approved by the board of trustees and authorised for issue on 24/1/2022 and are signed on behalf of the board by:

M A Choudry
General Secretary

Dr M Akhteruzzaman
Treasurer

The notes on pages 12 to 19 form part of these financial statements.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	**49,558**	105,083
Adjustments for:		
Depreciation of tangible fixed assets	**1,101**	995
Government grant income	**(37,294)**	–
Accrued (income)/expenses	**(9)**	–
Changes in:		
Trade and other creditors	**(20,500)**	(10,000)
Cash generated from operations	**(7,144)**	96,078
Net cash (used in)/from operating activities	**(7,144)**	96,078
Cash flows from investing activities		
Purchase of tangible assets	**(30,915)**	(15,391)
Net cash used in investing activities	**(30,915)**	(15,391)
Cash flows from financing activities		
Government grant income	**37,294**	–
Net cash from financing activities	**37,294**	–
Net (decrease)/increase in cash and cash equivalents	**(765)**	80,687
Cash and cash equivalents at beginning of year	**161,184**	80,497
Cash and cash equivalents at end of year	**160,419**	161,184

The notes on pages 12 to 19 form part of these financial statements.

ISLAMIC CULTURE AND EDUCATION CENTRE BATTERSEA

Notes to the Financial Statements

Year ended 31 March 2021

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 73-75 Falcon Road, Battersea, London, SW11 2PF.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits 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 or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

3. Accounting policies *(continued)*

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:

Equipment	- 15-25% reducing balance
Fixtures & Fittings	- 15-25% reducing balance

The freehold properties are maintained in a good state of repair with regular maintenance and refurbishment carried out when required. The difference between the residual value and the book value is not considered to be material, therefore no depreciation is provided.

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.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donation & collection	54,851	–	**54,851**
Donation & collection-Building project	2,000	–	**2,000**
Donation & collection-Funeral fund	–	–	**–**
Donation & collection-Food bank	–	200	**200**
Grants			
Grants receivable - Wimbledon foundation	–	–	**–**
Government grant income- Mosque activities	–	19,317	**19,317**
Government grant income- Youth group activities	–	17,977	**17,977**
Subscriptions			
Contribution, fees & subscription - Mosque activities	19,378	–	**19,378**
Contribution, fees & subscription - Youth group activities	12,918	–	**12,918**
	89,147	37,494	**126,641**

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donation & collection	71,352	–	71,352
Donation & collection-Building project	70,689	–	70,689
Donation & collection-Funeral fund	–	2,200	2,200
Donation & collection-Food bank	–	–	–
Grants			
Grants receivable - Wimbledon foundation	–	2,500	2,500
Government grant income- Mosque activities	–	–	–
Government grant income- Youth group activities	–	–	–
Subscriptions			
Contribution, fees & subscription - Mosque activities	29,372	–	29,372
Contribution, fees & subscription – Youth group activities	19,581	–	19,581
	190,994	4,700	195,694

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Calendar, books & food sales - Youth group activities	482	**482**	458	458
Calendar, books & food sales - Mosque activities	1,125	**1,125**	1,069	1,069
Letting and licensing	29,417	**29,417**	33,220	33,220
	31,024	**31,024**	34,747	34,747

6. Costs of raising donations and legacies

	Restricted Funds £	**Total Funds 2021 £**	Restricted Funds £	Total Funds 2020 £
Donations-Funeral fund disposal	–	–	2,200	2,200

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Mosque activities	43,132	19,317	**62,449**
Youth group activities	27,481	18,177	**45,658**
	70,613	37,494	**108,107**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Mosque activities	86,305	–	86,305
Youth group activities	34,353	2,500	36,853
	120,658	2,500	123,158

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2021 £**	Total fund 2020 £
Mosque activities	62,449	**62,449**	86,305
Youth group activities	45,658	**45,658**	36,853
	108,107	**108,107**	123,158

9. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	**1,101**	994

10. Staff costs

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

	2021 £	2020 £
Wages and salaries	**63,768**	56,402
Social security costs	**1,543**	2,277
	65,311	58,679

The average head count of employees during the year was 19 (2020: 21)

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

None of the Trustees were remunerated or received any expenses during the year.

12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	**Total £**
Cost				
At 1 April 2020	1,876,776	49,042	30,126	**1,955,944**
Additions	29,205	1,710	–	**30,915**
At 31 March 2021	1,905,981	50,752	30,126	**1,986,859**
Depreciation				
At 1 April 2020	–	47,584	25,953	**73,537**
Charge for the year	–	475	626	**1,101**
At 31 March 2021	–	48,059	26,579	**74,638**
Carrying amount				
At 31 March 2021	1,905,981	2,693	3,547	**1,912,221**
At 31 March 2020	1,876,776	1,458	4,173	1,882,407

13. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	**334**	342
Qard -e -Hassanah	**49,000**	69,500
	49,334	69,842

14. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	**37,294**	–

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	**At 31 March 2021 £**
General funds	1,973,748	120,171	(70,613)	**2,023,306**

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 20 20 £
General funds	1,868,665	225,741	(120,658)	1,973,748

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	**At 31 March 2021 £**
Restricted Fund	–	37,494	(37,494)	–

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Restricted Fund	–	4,700	(4,700)	–

16. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	**At 31 Mar 2021 £**
Cash at bank and in hand	161,184	(765)	**160,419**

17. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2021 £**
Tangible fixed assets	1,912,221	**1,912,221**
Current assets	160,419	**160,419**
Creditors less than 1 year	(49,334)	**(49,334)**
Net assets	2,023,306	**2,023,306**

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,882,407	1,882,407
Current assets	161,184	161,184
Creditors less than 1 year	(69,843)	(69,843)
Net assets	1,973,748	1,973,748