

# **WEST LONDON ISLAMIC CENTRE**

## **Trustees Annual Report**

**2023-2024**

**Charity Registration Number 290990**

# West London Islamic Centre, Greenford Mosque

## Report of the Trustees for the year ended 2024

The board of trustees presented their annual and financial statements for the year ended 31 August 2024 and confirmed that they comply with Charities Act 1993, as amended by the Charities Act 2006, the trust deed and Charities SORP 2005

### Reference and Administrative Information

**Charity Name:** West London Islamic Centre

**Charity Registration Number:** 290990

**Principal Office:** 412 Greenford Road, Greenford, Middlesex, UB6 9AH

### Board of Trustees:

**Chair:** Mr Muhibur Rahman

**Vice Chair:** Mr Shamim Syed

**General Secretary:** Mr Jaked Syed

**Deputy General Secretary:** Mr Mohammad Abbas Shaikh

**Treasurer:** Mr Mohammad Ajmal Sheikh

**Assistant Treasurer:** Mr Mohammed Arshad

**Education Secretary:** Mr Shahin Miah

**Executive Committee Member:** Mr Imran Ashraf Sanick

**Executive Committee Member:** Mr Jamlu Miah

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**Bank:** Barclays Bank Plc

**Imam:** Mr Zia ul Mujtaba Sabir and Mr Hafiz Muhammad Ramzan Shakir (left May 2023) Mr Mateenuddin (started May 2023)

**Office Manager:** Trustee- Muhibur Rahman

**Teacher:** Mrs Marya Bariz and Azzia Rashid

**Volunteer:** Mrs Salihah Subzwar, Mr Seena Jan and Ms Hina Akitar

**Independent Examiner's:** BRAMLEYS  
Allied Sainif House  
412 Greenford Road  
Greenford  
Middlesex  
UB6 9AH

## **Report of the Trustee for the year ended 31 August 2024**

Structure, governance and management governing documents of West London Islamic Centre and Greenford Mosque are constituted as Charity number 290990. It is governing by deed of trust last updated in June 2009 and recently updated May 2015.

### **Organisation Structure**

The Charity trustee is responsible for the general control and management of the Charity. The Trustees give their time freely and receive no remuneration or other financial benefits. The trustees meet monthly and are responsible for taking all decisions in relation to running the Mosque, community facilities and activities provided by the Charity.

### **Risk Management**

The trustees have assessed the risks to the Charity and have drawn up a risk matrix. This identifies risk by area of activity, the nature, the likelihood of occurrence and the prevention methods. The trustees review potential risks highlighted in the risk matrix regularly at their meetings. The trustees are satisfied with the preventative methods identified in the risk matrix. Specifically, insurance cover and finance is reviewed regularly and enforcing Disclosure and Barring Service checks as a measure to protect children and vulnerable groups within the Mosque and community centre.

### **Objective and Activities**

Our objectives are set to reflect our faith and community aims. Each year the trustees review our objectives and activities to ensure they continue to reflect our aims. Our dual aims are to provide a facility for Muslims to worship and access for the community. Our long-term ambition is to build the self-confidence of Muslims residing in Greenford and seek positive engagement with the community creating a harmonious neighbourhood.

### **Strategies**

#### **1) Accessible Facilities**

Accessible facilities available for both men and women to perform their prayers at the mosque. We are open during the day to facilitate the community members for Islamic principles of five times daily prayers, Friday prayers, Eid Prayers and Taraweeh (specific to the month of Ramadan).

#### **2) Quranic Classes and Islamic Studies**

The Quran is an important element of religious education therefore we provide classes to all ages and genders. In 2009 we started our Quranic classes only with 8 students and one teacher on Saturday and Sunday from 11.00am to 1.00pm in the summer and in the winter from 10.30am to 12.30pm. Now we have about 160 students, two full time and two-part time paid teachers and Three-part time volunteer teachers. Our lady volunteer Teacher Mrs Salihah Subzwari runs two consecutive girl's classes first class from 11.00am to 1.00pm in the summer and second class from 12.30pm to 2.30pm every Saturday and Sunday. Special emphasise are given for the women education in Islamic Faith. We started boy's weekday Quranic class from January 2014 from Wednesday to Friday from 5.00pm to 6.30pm, now we have about 60 students in that class. We started girl's weekday Quranic class from Wednesday to Friday from 5.00pm to 6.30pm from March 2019 and we have 40 students in the class. We also started Hifz -e-Quran boy's class from 5.00pm to 7.00pm from Friday to Sunday from June 2019. During last 14 years over 390 students successfully completed their Quranic studies. We are making some changes for good syllabus, discipline and friendly environment to teach all the children to achieve good result. We will also have syllabus based on midterm and annual examination.

### **3) Inter-Faith Inclusion**

Our Mosque is part of the Faith Communities Forum within Greenford, and we use this platform to promote inter-faith dialogue and social cohesion.

### **4) Islamic Marriage (Nikkah)**

We have facility for Nikkah.

Nikkah is a service provided for couples that wish to wed under Islamic law.

### **5) Funeral Facilities**

In partnership with Dignity Company, we offer funeral service that follows the Islamic guidelines. We offer classes to teach people about the funeral process, and provide a quality service to ensure support for the bereaved family members and friends of the deceased.

### **6) Festivals and Events**

During the month of Ramadan whereby people fast from sunrise till sunset, the trustees and community partners donate food for people to break their fast at the mosque. Due to the national lockdown no activity took place during the month of Ramadan in 2021 but we resume Ramadan Iftar program again from 2022.

We celebrate events such as Eid-ul-fitr, Eid-ul-Adha and Milad-u-Nabi that are considered important within the Islamic events.

To encourage the progress of our students specifically our young people, we hold a graduation ceremony for those that have passed their Islamic exams and competitions.

### **7) Rooms and Office to Rent**

To support our finances by renting out office space to organisations, and meeting rooms for local community groups for adhoc use. The gross annual rental income supplements our cultural and religious event together with the day-to-day running cost of the centre.

### **Financial Review**

The Board of Trustees receive donations and Karze-e- Hasna an interest free loan from the local Muslim community. This is used to support the mosque and pay out any debt including the bank loan.

### **Reserves Policy**

The trustees review the reserves of the Charity. Their policy is to hold enough funds to meet four months' operation costs of the mosque, our community activities and programmes. The trustees have established through consultation that payment for the mosque needs to be a matter of utmost priority. The trustees have set aside £50,000 as reserve for bills and any refurbishments that may need to do.

### **Principal Funding Sources**

We are raising funds through TV Appeals, Greenford Mosque website, Friday Prayer and Ramadan Appeals, leaflets distributions and through a PayPal Account.

## **Plans for the Future**

There has been a rise in participation in mosque activities specifically the attendance of Friday prayers. To accommodate the increase in demand the West London Islamic Centre commenced an extension build in 2013 and is completed in December 2014. In 2017 and 2018, we have completed the ground floor refurbishment work for man's prayer hall including carpet, bookshelf, mimbar, replacing and ceiling tiles.

We have an extensive development and extension project planned and are currently awaiting the removal of Vodafone's equipment from our rooftop. Once this issue is resolved, we will proceed with the project.

In 2025, our ambitions are to integrate Islam within the wider community and promote peaceful activities. This will be achieved through hosting a series of events inviting speakers to share their learning and understanding of Islam, with all events open to the general public. This is to strengthen community cooperation and demonstrate respect for all cultures and tradition. We intend to maintain our existing range of community activities working in partnership with the community and further develop our community projects with the Ealing Borough Council.

## **Statement of Trustee Responsibilities**

The Charity trustees are mindful of the fact that they are responsible for submitting annual return, preparing an annual reports and financial statement in accordance with United Kingdom Accounting Standards.

Approved 24<sup>th</sup> February 2025 by the Board of Trustees and signed on its behalf by:



Jaked Syed  
General Secretary





**CHARITY COMMISSION  
FOR ENGLAND AND WALES**



Charity Name <b>West London Islamic Centre</b>		Charity No (if any)	<b>290990</b>
Annual accounts for the period			
Period start date	<b>01.09.2023</b>	To	Period end date <b>31.08.2024</b>

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
Income and endowments from:						
Donations and legacies	S01	223,751	23,832	-	247,583	241,630
Charitable activities	S02	37,633	-	-	37,633	39,222
Other trading activities	S03	-	-	-	-	-
Investments	S04	167,712	-	-	167,712	70,881
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>429,097</b>	<b>23,832</b>	<b>-</b>	<b>452,928</b>	<b>351,733</b>
<b>Resources expended (Note 6)</b>						
Expenditure on:						
Raising funds	S08	52,730	-	-	52,730	54,529
Charitable activities	S09	13,965	-	-	13,965	8,128
Separate material item of expense	S10	-	-	-	-	-
Other	S11	85,013	-	-	85,013	72,307
<b>Total</b>	S12	<b>151,707</b>	<b>-</b>	<b>-</b>	<b>151,707</b>	<b>134,964</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	277,389	23,832	-	301,221	216,769
<b>Net income/(expenditure)</b>	S14	-	-	-	-	-
<b>Extraordinary items</b>	S15	<b>277,389</b>	<b>23,832</b>	<b>-</b>	<b>301,221</b>	<b>216,769</b>
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>277,389</b>	<b>23,832</b>	<b>-</b>	<b>301,221</b>	<b>216,769</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	-	-	-	-	-
<b>Total funds carried forward</b>	S22	<b>277,389</b>	<b>23,832</b>	<b>-</b>	<b>301,221</b>	<b>216,769</b>

## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	1,704,886		-	1,704,886	1,704,886
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	1,704,886	-	-	1,704,886	1,704,886
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	54,241	-	-	54,241	29,585
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	1,127,780	23,832	-	1,151,612	886,878
<b>Total current assets</b>		B10	1,182,021	23,832	-	1,205,853	916,463
<b>Creditors: amounts falling due within one year</b>		bh	172,330	-	-	172,330	184,162
<b>Net current assets/(liabilities)</b>		b12	1,009,691	23,832	-	1,033,523	732,301
<b>Total assets less current liabilities</b>		B13	2,714,578	23,832	-	2,738,409	2,437,187
<b>Creditors: amounts falling due after one year</b>		B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	2,714,578	23,832	-	2,738,409	2,437,187
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-		2,437,188	2,437,188	2,220,419
Restricted income funds	(Note 27)	B18		-		-	
Unrestricted funds		B19	301,221		-	301,221	216,769
Revaluation reserve		B20				-	
<b>Total funds</b>		B21	301,221	-	2,437,188	2,738,409	2,437,188
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
					Muhibur Rahman		24/02/2025
					Jaked Syed		24/02/2025

## Note 1 Basis of preparation

*This section should be completed by all charities.*

## 1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- and with\* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* ☐ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

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

\* -Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

*Management has assessed the charity's financial position and concluded that it has sufficient resources to continue operating for at least 12 months. Therefore, the going concern assumption is appropriate.*

Not applicable

Not applicable

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ( ).

Yes\* ☒ No\* ☒ \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\* ☒ No\* ☒ \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\* ☒ No\* ☒ \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	



**Note 2                      Accounting policies**

*Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

**Please provide a description of the nature of each change in accounting policy**

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net Income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as  
restated

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "Yes" or "No". Where a different or additional policy has been adopted then this is detailed in the box below.

Revenues of income	These are included in the Statement of Financial Activities (SoFA) when:	Yes	No	N/A
	<ul style="list-style-type: none"> <li>the charity becomes entitled to the resources</li> <li>it is more likely than not that the resources will receive the resources, and</li> <li>the monetary value can be measured with sufficient reliability</li> </ul>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SCRP or FRS 102	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SCRP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance-related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as set out in the grant only occurs when the performance-related conditions are met (5.16 FRS 102 SCRP).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax credits on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount received on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance-related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance-related conditions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in income from other trading activities with the corresponding stock recognised in the balance sheet. On the sale the value of stock is charged against income from other trading activities and the proceeds from sale are also recognised as income from other trading activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when receipt of the value of the gift to the charity provided the value of the gift can be measured reliably.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SCRP) and are included as an item of other income in the SoFA.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation requiring the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions affecting the grant that enables the donor charity to realistically avoid the commitment a liability for the full funding obligation must be recognised.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions	The charity has creditors which are measured at settlement amounts less any trade discounts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 to 11.16 FRS 102 SCRP.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.4 ASSETS		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £1,000.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Heritage assets	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geographical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used are disclosed in note 9.5.1.4.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Investments	They are valued at cost.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-current trade are measured at the lower of cost or net realisable value.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by terms of stock.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on its completion.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently they are measured at the cash or other consideration expected to be received.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current asset investments	The charity has less investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>						
<b>Donations and legacies:</b>	Donations and gifts	203,493	23,832	-	227,325	238,222
	Gift Aid	12,780	-	-	12,780	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	7,478	-	-	7,478	3,408
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>223,751</b>	<b>23,832</b>	<b>-</b>	<b>247,583</b>	<b>241,630</b>
<b>Charitable activities:</b>	Quran Classes	35,725	-	-	35,725	37,747
	Advertisement	1,508	-	-	1,508	725
	Nikaah	400	-	-	400	750
	Other	-	-	-	-	-
	<b>Total</b>	<b>37,633</b>	<b>-</b>	<b>-</b>	<b>37,633</b>	<b>39,222</b>
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income from investments:</b>	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	167,410	-	-	167,410	70,881
	Other	302	-	-	302	-
	<b>Total</b>	<b>167,712</b>	<b>-</b>	<b>-</b>	<b>167,712</b>	<b>70,881</b>
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>429,097</b>	<b>23,832</b>	<b>-</b>	<b>452,928</b>	<b>351,732</b>

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*



Note 5

Donated goods, facilities and services

Seconded staff  
Use of property  
Other

This year	Last year
£	£
-	-
-	-
-	-
-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Note 6 Analysis of expenditure

	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Prior year
				£	£
<b>Expenditure on raising funds:</b>					
Incurred seeking donations	52,730	-	-	52,730	54,526
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-
Staging fundraising events	-	-	-	-	-
Fundraising agents	-	-	-	-	-
Operating charity shops	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>	<b>52,730</b>	<b>-</b>	<b>-</b>	<b>52,730</b>	<b>54,526</b>
<b>Expenditure on charitable activities</b>					
Quran Classes	2,605	-	-	2,605	423
Printing/Advertisement	1,360	-	-	1,360	1,705
UNHCR	-	-	-	-	6,000
Palestine Donation	10,000	-	-	10,000	-
	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>13,965</b>	<b>-</b>	<b>-</b>	<b>13,965</b>	<b>8,128</b>
<b>Separate material item of expense</b>					
Bank Loan Interest	-	-	-	-	-
Premises Costs	64,111	-	-	64,111	47,475
Professional Fees	20,902	-	-	20,902	24,832
	-	-	-	-	-
<b>Total</b>	<b>85,013</b>	<b>-</b>	<b>-</b>	<b>85,013</b>	<b>72,307</b>
<b>Other</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>151,707</b>	<b>-</b>	<b>-</b>	<b>151,707</b>	<b>134,964</b>

Other information:

Analysis of expenditure on charitable activities

Activity or programs	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 7

Extraordinary items

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-



## Section C

## Notes to the accounts

### Note 9 Support Costs

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
<b>Total</b>	-	-		-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

## Section C

## Notes to the accounts

### Note 10 Details of certain items of expenditure

#### 10.1 Fees for examination of the accounts

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
NIL	NIL
NIL	NIL
NIL	NIL
NIL	NIL

**Note 11****Paid employees**

Please complete this note if the charity has any employees.

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	46,317	49,617
Social security costs	-	-
Pension costs (defined contribution scheme)	881	901
Other employee benefits	-	-
<b>Total staff costs</b>	<b>47,199</b>	<b>50,518</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	3	2
Charitable Activities	-	-
Investment Management	-	-
Cost	-	-
Other	-	-
<b>Total</b>	<b>3</b>	<b>2</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

**11.4 Redundancy payments**

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

**Note 12**                      **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

**12.1** *Please complete this note if a defined contribution pension scheme is operated.*

**Amount of contributions recognised in the SOFA as an expense**

**£881.34**

**Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.**

The pension contributions were made for the Imaams in accordance with auto enrolment obligations. The Imaams are full-time employees of the Islamic Centre and are essential to its operations. As a result, this funding was classified under Fundraising and designated as unrestricted funds.

**12.2** *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

**Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.**

**Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity**

**12.3** *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

**Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan**



**Note 13 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1			£	£
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
<b>Total</b>	-	-	-	-

*Please enter "Nil" if the charity does not identify and/or allocate support costs.*

**13.2 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

**Note 14 Tangible fixed assets**  
Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	1,704,886	-	-	-	1,704,886
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	1,704,886	-	-	-	1,704,886

**14.2 Depreciation and impairments**

	**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
	** Rate						
At beginning of the year		-	-	-	-	-	
Disposals		-	-	-	-	-	
Depreciation		-	-	-	-	-	
Impairment		-	-	-	-	-	
Transfers*		-	-	-	-	-	
At end of the year		-	-	-	-	-	

**14.3 Net book value**

Net book value at the beginning of the year	1,704,886	-	-	-	1,704,886
Net book value at the end of the year	1,704,886	-	-	-	1,704,886

**14.4 Impairment**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

**14.5 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

**14.6 Other disclosures**

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

**15.2 Amortisation and impairments**

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**15.3 Net book value**

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*


**15.5 Impairment***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**15.6 Revaluation***If an accounting policy of revaluation is adopted, please provide:**the effective date of the revaluation**the name of independent valuer, if applicable**the methods applied**the carrying amount that would have been recognised had the assets been carried under the cost model.*


**15.7 Other disclosures***(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.**(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.**(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.**(iv) State the amount of research and development expenditure recognised as expenditure in the year.**(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.**(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.*


*\* The "transfers" row is for movements between fixed asset categories.**\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

**Note 16 Heritage assets**

Please complete this note if the charity has heritage assets

**16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

--

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

--

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	TOTAL £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

*** Basis					Straight Line (SL) or Reducing Balance
*** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

**16.5 Impairment**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

**16.6 Revaluation**

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation


**16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation**

	At valuation Group A £	At cost Group B £	TOTAL £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

**16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)**

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.


**16.9 Five year summary of heritage assets transactions**

	2018	2014	2013	2012	2011
	£	£	£	£	£
<b>Purchases</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Donations</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total additions</b>	-	-	-	-	-
<b>Charge for impairment</b>					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total charge for impairment</b>	-	-	-	-	-
<b>Disposals</b>					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
<b>Total disposals</b>	-	-	-	-	-



**Note 17 Investment assets**  
Please complete this note if the charity has any investment assets.

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: Impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

\*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	-	-
Grand total (Fair value at year end+Cost less impairment)	-	-

**17.3 If your charity holds investment properties, please complete the following note:**

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity  
(ii) Name or independent valuer, if applicable, and relevant qualifications  
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds  
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

**Analysis of current asset investments**

	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	-	-

**17.5 Guarantees**

Please provide details and amount of any guarantees made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

**17.6 Concessional loans**

Amount of concessional loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
<b>Total</b>		

Amount of concessional loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
<b>Total</b>		

Terms and conditions eg interest rate, security provided

Value of any concessional loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

**17.7 Additional Information**

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

**Note 18 Stocks**

*Please complete this note if the charity holds any stock items*

**18.1 Please state the carrying amount of stock and work in progress analysed between activities.**

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

**18.2 Please specify the carrying amount of any stocks pledged as security for liabilities**

--

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
54,241	29,585
54,241	29,585

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

**Note 20 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	53,995	51,657	-	-
Karz-e-Hasna	104,050	120,550	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	992	926	-	-
Other creditors	13,293	11,028	-	-
<b>Total</b>	<b>172,330</b>	<b>184,162</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.


**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

--

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--



**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.**


**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact


**Section C****Notes to the accounts****(cont)****Note 24            Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**  
**Short term deposits**  
**Cash at bank and on hand**  
**Other**  
**Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
<b>1,151,612</b>	<b>886,878</b>
-	-
<b>1,151,612</b>	<b>886,878</b>

**Note 25 Fair value of assets and liabilities**

**25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.**

**25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.**

**Note 26****Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

--

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

--



## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Endowment Funds	UR	Endowment Funds of the charity	2,437,188	452,928	- 151,707	-	-	2,738,409
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			2,437,188	452,928	- 151,707	-	-	2,738,409

**Section C** Notes to the accounts (cont)

**Note 27** Charity funds (cont)

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and UR - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Endowment Funds	UR	Endowment Funds of the charity	2,220,419	351,733	134,964	-	-	2,437,188
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			2,220,419	351,733	134,964	-	-	2,437,188

**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

**27.4 Designated funds**

Planned use	Purpose of the designation	Amount

**Note 28 Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

**28.2 Trustees' expenses**

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

**28.3 Transaction(s) with related parties**

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

**Note 29****Additional Disclosures**

**The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.**

The charity has plans for an expansion which is currently on hold due to ongoing legal dispute. The board of trustees has earmarked funds for this expansion.





Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
West London Islamic Centre

On accounts for the year  
ended

31<sup>st</sup> August 2024

Charity no  
(if any) 290990

Set out on pages

1 & 2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31<sup>st</sup> August 2024**.

Responsibilities and  
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

24 March 2025

Name:

Mr Mukhtar Assad Ali

Relevant professional  
qualification(s) or body  
(if any):

Fellow Member of Association of Chartered Certified Accountants (FCCA)  
Associate Member of Institute of Chartered Accountants in England & Wales (ACA)

Address:

Allied Sainif House 412 Greenford Road

Greenford Middlesex

UB6 9AH

**Section B****Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

Bramleys Accountants Ltd, where Mukhtar Assad Ali (the examiner) serves as a director, provides book-keeping and payroll services to the West London Islamic Centre (WLIC) on a pro bono basis.

The examiner confirms that FRC's Revised Ethical Standard has been applied and the criteria in Direction (CC32) 2.5 has been met.