

WEST LONDON ISLAMIC CENTRE

A CHARITABLE UN-INCORPORATED ASSOCIATION

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 AUGUST 2025

WEST LONDON ISLAMIC CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2025

Trustees

Shamim Syed
Jaked Syed
Mohammad Abbas Shaikh
Mohammed Ajmal Sheikh
Mohammed Arshad
Shahin Miah
Imran Ashraf Sanick
Jamlu Miah
Muhibur Rahman

Charity Number

290990

Registered Office

Allied Sanif House
412 Greenford Road
Greenford
UB6 9AH

Independent Examiner

MGM & Co. Ltd
Office 5, Headfield Mills Business Centre
Savile Road
Dewsbury
WF12 9LQ

WEST LONDON ISLAMIC CENTRE

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WEST LONDON ISLAMIC CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

WEST LONDON ISLAMIC CENTRE

Trustees Annual Report

2024-2025

Charity Registration Number 290990

Report of the Trustees for the year ended 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025, which have been prepared in accordance with the Charities Act 2011, the charity's governing document, and the Charities SORP (FRS 102).

Reference and Administrative Information

Charity Name: West London Islamic Centre

Charity Registration Number: 290990

Principal Office: Allied Sanif House, 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

Bank:

Barclays Bank Plc

HSBC Bank Plc

Imams:

Mr Zia ul Mujtaba Sabir

Mr Mohammed Mateenuddin (started May 2023)

Office Manager:

Trustee - Muhibur Rahman

Teachers:

Mrs Marya Bariz and Azzia Rashid

Volunteer:

Mrs Salihah Subzwar (left January 2025), Mr Seena Jan and Ms Hina Akitar

Independent Examiners:

Muhammad Kamran FCCA
MGM & Co. Ltd
Chartered Certified Accountants
Office 5
Headfield Mills Business Centre
Savile Road
Dewsbury
WF12 9LQ

Report of the Trustee for the year ended 31 August 2025

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 center.

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, Monthly Lecture (important Islamic topics in English, Urdu and Arabic) 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. Now we have about 170 students, two full time and two-part time paid teachers and Three-part time volunteer teachers. Our lady volunteer Teacher Ms Hina Akita runs two consecutive girl's classes first class from 11.00am to 1.00pm and second class from 1.00pm to 3.00pm every Saturday and Sunday. Special emphasis 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 70 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 and Saturday

from June 2019. During last 18 years over 480 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 (Nikah)

We have facility for Nikah. Nikah 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, member, replacing and ceiling tiles. We have completed the construction of a rooftop facility above the car park to accommodate the increased attendance for Friday prayers in June 2025. In addition, we have arranged the hire of Greenford Hall every Friday from 12:30 pm to 2:30 pm to further support Friday prayer congregations.

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 2026, 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 16th March 2026 by the Board of Trustees and signed on its behalf by:

Muhibur Rahman

Chairman

This report was approved by the trustees and signed on its behalf by:



Muhibur Rahman
Chairman

Date : **13 March 2026**

WEST LONDON ISLAMIC CENTRE
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

Independent Examiner's Report to the Trustees of West London Islamic Centre

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2025 which consists of the statement of financial activities, balance sheet and the related notes

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 charity's accounts carried out under section 145 of the 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) 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.



Name: **Muhammad Kamran FCCA**
for and on behalf of **MGM & Co. Ltd**

Date: **20 March 2026**

WEST LONDON ISLAMIC CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	224,905.09	224,905.09	247,886.16
Charitable activities	3	40,052.50	40,052.50	36,125.00
Other trading activities	4	583.34	583.34	1,508.33
Investments	5	63,537.19	63,537.19	167,409.92
Total		329,078.12	329,078.12	452,929.41 ✓
Expenditure on:				
Raising funds	7	70,363.10	70,363.10	79,913.13
Charitable activities	8	95,892.47	95,892.47	67,750.02
Other	10	48,965.04	48,965.04	4,045.23
Total		215,220.61	215,220.61	151,708.38 ✓
Net income		113,857.51	113,857.51	301,221.03
Net movement in funds		113,857.51	113,857.51	301,221.03
Reconciliation of funds:				
Total funds brought forward		2,549,050.99	2,549,050.99	2,437,188.00
Total funds carried forward		2,662,908.50	2,662,908.50	2,738,409.03

WEST LONDON ISLAMIC CENTRE

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2025

Recommended categories by activity	Notes	Total Funds 2025 £	Total Funds 2024 £
Fixed assets			
Tangible assets	14	1,519,993.27	1,704,886.34
Total fixed assets		1,519,993.27	1,704,886.34
Current assets			
Debtors	15	70,789.80	55,023.50
Cash at bank and in hand	16	1,248,616.85	1,150,829.35
Total current assets		1,319,406.65	1,205,852.85
Creditors: amounts falling due within one year	17	176,491.42	172,330.16
Net current assets/(liabilities)		1,142,915.23	1,033,522.69
Total net assets		2,662,908.50	2,738,409.03
Funds of the Charity			
Unrestricted funds	18	2,662,908.50	2,738,409.03
Restricted funds	18	-	-
Endowment funds	18	-	-
Total funds		2,662,908.50	2,738,409.03

The financial statements were approved by the trustees on 13 March 2026 and signed on its behalf by:



Muhibur Rahman
Chairman

Date : 13 March 2026

WEST LONDON ISLAMIC CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: 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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, receipt is probable, and the amount can be measured reliably. Unrestricted donations are recognised on receipt. Grants and restricted donations are recognised as income when the charity has a right to the funds, typically when a written offer is received and any related conditions are met. Income is deferred when related conditions have not been fulfilled, or when the donor specifies the funds are for use in future accounting periods.

1.4 Government grants

The charity has received government grants in the reporting period

1.5 Tax reclaims on donations and gifts

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

1.6 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.

1.7 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Fees for specific services, such as venue hire, are recognised on the date the service is provided. Income from courses or regular classes is recognised over the duration of the course or academic term. Rental income is recognised over the period of the lease. Any amounts received in advance for future periods are deferred.

1.8 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. 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.

1.9 Other trading income

Other trading income from non-charitable sources is recognised over the period to which it relates, Any relating to future periods is deferred.

1.10 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.11 Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.12 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

Value added tax is accounted for on an accruals basis.

1.13 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.14 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.

1.15 Financial instruments

Charities preparing accounts normally measure a basic financial asset or basic financial liability on its initial recognition at the amount receivable or payable adjusted for any related transaction costs. However, if initially measured at fair value, transaction costs are not included in the measurement of financial assets or liabilities; instead, the transaction costs are treated as an expense. If extended credit is offered, the accounting treatment depends on those extended credit terms.

The subsequent measurement of financial assets and financial liabilities depends on their nature and settlement dates. The carrying amount must be calculated without any deduction for transaction costs that may be incurred on sale or disposal.

1.16 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.17 Tangible fixed assets

Tangible fixed assets are initially recognised at cost and subsequently measured at cost less accumulated depreciation and impairment losses. This forms the basis for subsequent depreciation charges.

Freehold Property

The charity holds a freehold property, Allied Sanif House, which is primarily used for its charitable purposes of worship and community service.

Mixed-Use Property

The property is a mixed-use asset, as a portion of the building is let to third parties to generate rental income. In accordance with Module 21 (Paragraphs 21.16–21.18) of the Charities SORP (FRS 102) and Section 16 of FRS 102, the trustees have determined that the entire property should be accounted for as a tangible fixed asset under the cost model based on the following:

- *Inseparability*: The rental area is located within the primary mosque building and cannot be sold or leased separately from the place of worship without significant structural and legal reconfiguration. Under SORP 21.16, where an investment component cannot be sold separately, the entire property must be accounted for as a tangible fixed asset within property, plant and equipment.
- *Measurement Reliability*: In line with FRS 102 (Section 16.4), as the rental space is an integrated part of a specialised religious building, the trustees believe that the fair value of this specific component cannot be measured reliably on a standalone basis.
- *Operational Intent*: The space is currently let on a short-term basis. The charity's strategic objective remains to fully occupy this space for religious and community activities as the mosque's requirements expand. The charity has forward-looking expansion plans which were temporarily suspended due to an ongoing legal dispute. This matter has now been resolved, and the charity plans to commence the expansion project in Summer 2026. Consequently, the asset is held for its service potential and charitable benefit rather than for long-term capital appreciation or commercial investment.

Freehold Land and Buildings

Freehold property is separated between land and buildings. Land is not depreciated. Buildings are depreciated on a straight-line basis over their estimated useful economic life.

Prior Period Adjustment

During the year, the trustees reviewed the accounting treatment applied to the charity's freehold property. Historically, the property had been accounted for as a single asset and an impairment loss was recognised in 2014.

Following this review, the trustees determined that the property should be accounted for in accordance with FRS 102 Section 17. The property has therefore been separated between land and buildings, and the building element is now depreciated over its estimated useful economic life.

As part of this review, the impairment previously recognised has been reversed and accumulated depreciation has been recognised retrospectively from the date the property was brought into use. The adjustment has been recognised as a prior period adjustment through opening reserves at 1 September 2024. Comparative figures have been restated where necessary to reflect this revised presentation.

Depreciation

Depreciation is provided on the building element of the freehold property and other tangible fixed assets at rates calculated to write off the cost, less the estimated residual value, of each asset over its expected useful life, as follows:

Name	Rate (%)	Years	Method
Allied Sanif House (Freehold Building)	2	50	Straight Line

1.18 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.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donation and gifts	145,287.78	145,287.78	227,324.82
General grants provided by Government/other charities	3,089.22	3,089.22	7,477.92
Gift Aid	17,811.98	17,811.98	12,780.17
Membership subscriptions and sponsorships which are in substance donations	240.00	240.00	-
Other	-	-	303.25
PayPal Collection	3,086.60	3,086.60	-
Sum Up Collection	55,389.51	55,389.51	-
Total	224,905.09	224,905.09	247,886.16

3. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Nikah Services	1,200.00	1,200.00	400.00
Quran Classes	38,852.50	38,852.50	35,725.00
Total	40,052.50	40,052.50	36,125.00

4. Income from Other Trading Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Sponsorship	583.34	583.34	1,508.33
Total	583.34	583.34	1,508.33

5. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Interest income	4.19	4.19	-
Rental and leasing income	63,533.00	63,533.00	167,409.92
Total	63,537.19	63,537.19	167,409.92

6. Analysis of Receipts of Government Grants

	Description	This year
		£
Government grant 1	Charities Trust	3,089.22
	Total	3,089.22
		Last year
		£
Government grant 1	Charities Trust	7,477.92
	Total	7,477.92

7. Expenditure on Raising Funds

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Rent collection, property repairs and maintenance charges	4,851.88	4,851.88	1,640.50
Wages and salaries	47,730.83	47,730.83	46,317.25
Business Rates	9,919.20	9,919.20	8,665.38
Total	62,501.91	62,501.91	56,623.13
Support Costs	7,861.19	7,861.19	23,290.00
	70,363.10	70,363.10	79,913.13

8. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Bank charges	3,203.51	3,203.51	3,536.57
Donations	-	-	10,000.00
Printing and stationery	1,310.00	1,310.00	1,360.92
Legal/professional fees	44,179.84	44,179.84	20,901.93
Cost of services - Quran	3,395.75	3,395.75	2,604.80
Cost of services - Hall Hire	5,727.00	5,727.00	-
Office Expenses	5,664.72	5,664.72	5,174.46
Pension Contributions	966.88	966.88	881.34
Total	64,447.70	64,447.70	44,460.02
Support Costs	31,444.77	31,444.77	23,290.00
	95,892.47	95,892.47	67,750.02

9. Support Costs

	Total funds 2025	Total funds 2024
Analysis	£	£
Support Costs		
Light, Heat and Water	39,305.96	46,580.00
	39,305.96	46,580.00

Analysis of Support Costs and Governance Costs

The charity allocates its support costs - including central functions, administration, and occupancy costs - proportionately between its primary activities. For the current reporting period, these costs have been allocated as follows:

Raising Funds (20%): This represents support costs specifically attributable to the management and administration of the charity's rental income streams.

Charitable Activities (80%): This represents support costs incurred in the direct delivery of the charity's primary objectives.

Note on Classification:

Within the summary tables, costs identified as 'Raising Funds' relate specifically to the generation of rental income. This allocation reflects the estimated time and resources spent on managing the rental portfolio rather than traditional fundraising or donation-seeking activities.

10. Other Expenditure

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Depreciation Charge for the Year - Freehold Land & Buildings	32,385.04	32,385.04	-
Insurance Expense	2,400.00	2,400.00	2,352.35
Other Premises Costs	14,180.00	14,180.00	1,692.88
Total	48,965.04	48,965.04	4,045.23

11. Details of certain Items of Expenditure

	This year	Last year
	£	£
Independent examiner's fees	1,000	-
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	-	-

12. Employee's Emoluments

12.1 Staff Costs

	This year	Last year
	£	£
Salaries and wages	47,730.83	46,317.25
Social security costs	-	-
Pension costs (defined contribution scheme)	966.88	881.34
Other employee benefits	-	-
Total staff costs	48,697.71	47,198.59

12.2 Average head count in the year

	This year	Last year
	£	£
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
Total	3	3

13. Defined contribution Pension Scheme

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	966.88	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 Charitable Activities and designated as unrestricted funds.

14. Tangible Fixed Assets

Freehold Land & Buildings

£

14.1 Cost or valuation

At 01 September 2024	1,987,214.66
Additions	36,850.34
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2025	2,024,065.00

Freehold property

The charity owns a freehold property which is used in furtherance of its charitable activities.

During the year, the trustees reviewed the accounting treatment applied to the property. Historically, it had been accounted for as a single asset and an impairment loss was recognised in 2014.

Following this review, the trustees determined that the property should be accounted for in accordance with FRS 102 Section 17. The property has therefore been separated between land and buildings. The building element is now depreciated over its estimated useful economic life of 50 years. Land is not depreciated.

As part of this review, the impairment previously recognised has been reversed and accumulated depreciation has been recognised retrospectively from the date the property was brought into use. This adjustment has been recognised as a prior period adjustment through opening reserves at 1 September 2024.

Comparative figures have been restated where necessary to reflect this revised presentation.

14.2 Depreciation and impairments

At 01 September 2024	471,686.69
Charge for the year	32,385.04
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2025	504,071.73

14.3 Net book value

At 01 September 2024	1,515,527.97
At 31 August 2025	1,519,993.27

15. Debtors: Amounts falling due within one year

Analysis of Debtors	Total funds 2025 £	Total funds 2024 £
Trade debtors	70,789.80	54,241.01
Other debtors	-	782.49
Total	70,789.80	55,023.50

16. Cash at bank and in hand

Analysis	Total funds 2025	Total funds 2024
	£	£
Community A/c	237,648.04	227,732.13
HSBC Current A/c	553,683.71	524,138.89
Rent A/c	411,823.32	398,958.33
Sum Up A/c	42,236.22	-
Paypal A/c	3,086.60	-
World Pay A/c	138.96	-
Total	1,248,616.85	1,150,829.35

17. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2025	Total funds 2024
	£	£
Trade creditors	55,444.86	58,608.51
Taxation and social security	1,139.54	992.28
Other creditors	5,802.52	2,652.87
Karz-E-Hasna	107,050.00	104,050.00
Funds held as Sadaqah	6,514.50	5,486.50
Funds held as Zakaat	540.00	540.00
Total	176,491.42	172,330.16

18. Charity funds

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

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	2,549,050.99	329,078.12	215,220.61	-	-	2,662,908.50

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

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds	2,437,188.00	452,929.41	151,708.38	-	-	2,738,409.03

Reconciliation of Funds

Unrestricted Funds

	£
Funds carried forward at 31 August 2024 (previously stated)	2,738,409.03
Prior year adjustment (see below)	(189,358.03)
Restated funds carried forward at 31 August 2024	2,549,050.99

Prior Year Adjustment

The prior year adjustment of (£189,358.03) comprises:

	£
Catch-up depreciation (2010-2024)	(467,520.03)
Reversal of 2014 impairment	278,162
Net prior year adjustment	(189,358.03)

This adjustment corrects the understatement of depreciation on the Allied Sainif House building for the years 2010 to 2024 and reverses an impairment charge from 2014 that is no longer considered appropriate.

18.3 Designated funds

This year

Planned use	Purpose of the designation	Amount
Reserve Fund	<p>In accordance with the charity's reserves policy, the trustees have designated £50,000 of unrestricted funds as an emergency reserve. This reserve is intended to safeguard the charity's ability to continue its core activities in the event of unforeseen circumstances, such as a significant loss of income, major unexpected repairs, or other financial disruptions. The funds are not restricted by any external donor and may be redesignated or released at the discretion of the trustees should the need arise.</p> <p>The emergency reserve is reviewed annually by the trustees to ensure the level remains appropriate to the charity's risk profile and operational needs.</p>	£50,000

Last year

Planned use	Purpose of the designation	Amount
Reserve Fund	<p>In accordance with the charity's reserves policy, the trustees have designated £50,000 of unrestricted funds as an emergency reserve. This reserve is intended to safeguard the charity's ability to continue its core activities in the event of unforeseen circumstances, such as a significant loss of income, major unexpected repairs, or other financial disruptions. The funds are not restricted by any external donor and may be redesignated or released at the discretion of the trustees should the need arise.</p> <p>The emergency reserve is reviewed annually by the trustees to ensure the level remains appropriate to the charity's risk profile and operational needs.</p>	£50,000

20. Average Number of Employees

	This year £	Last year £
	3	3
Total	3	3

Average number of employees during this year : 3 and last year : 3

21. Future Plans

The charity has forward-looking expansion plans which were temporarily suspended due to an ongoing legal dispute with tenants occupying the rooftop of the charity's premises. The trustees are pleased to confirm that the matter has now been resolved, and the charity plans to commence the expansion project in Summer 2026. Further updates will be provided to the community as the project progresses.