

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

England & Wales · Charity number 294050

Details

Status Registered

Legal form Other

Registered 1986-04-22

Register [View on the Charity Commission register](#)

Contact

Address Worthing Islamic Cultural Centre
Ivy Arch Road
Worthing
BN14 8BX

Phone 01903215163

Email chairman@worthingmasjid.com

Website www.worthingmasjid.co.uk

Activities

Objects: TO ADVANCE THE ISLAMIC RELIGION.

Activities: The advancement of the Islamic faith and the relief of poverty, i.e. by offering help to widows and widowers, the elderly, the disabled, the unemployed and the under-privileged generally in whatever way possible, and by helping to arrange and attend the burial of any deceased members and to assist the bereaved generally.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£204,402	£191,989	-	-
2024-03-31	£183,824	£148,350	-	-
2023-03-31	£178,405	£140,830	-	-
2022-03-31	£143,497	£108,908	-	-
2021-03-31	£107,099	£91,090	-	-

Trustees

Name	Role	Appointed
ALI ABDUL RAHMAN	Chair	2018-01-21
Amjuid Riaz		2023-12-17
Aranit Bulku		2026-01-11
Dr MOHAMMED MANZUR EL HAQUE		2026-01-11
FOKHR UDDIN AHMED		2018-01-21
IMRAN HAFEEZ		2018-01-21
MAMOUNUR RAHMAN SHEIKH		2026-01-11
Mamunur Basher		2021-12-19
Mostafizur Rahman Chowdhury		2021-12-19
Moynul Islam		2026-01-11
NADEEM KHAN		2018-01-21
SARMAD JAMAL MBA		2018-01-21
SHAHEENUR RAHMAN		2023-12-17
SULTAN AHMED		2026-01-11
Shahed Ahmed		2026-01-11

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

England & Wales - Charity number 294050

Accounts

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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TRUSTEES' ANNUAL REPORT

31 MARCH 2025

The Society's Trustees present their report together with the independently examined accounts for the year ended 31 March 2025.

SOCIETY'S OBJECTS

The principal objects of the Society are the advancement of the Islamic faith and the relief of poverty, i.e. by offering help and assistance to widows and widowers, the elderly, the disabled, the unemployed and the under-privileged generally, in whatever way possible, and by helping to arrange and attend to the burial of any deceased members of the Muslim Community and to assist the bereaved generally.

ORGANISATION

The Society carries out its objectives at the Worthing Islamic Cultural Centre. The Trustees determine the general policy of the running of the Worthing Islamic Cultural Centre. The day to day management of the Worthing Islamic Cultural Centre is delegated to the Imam.

PUBLIC BENEFIT

The current activities of the Society are detailed in the Trustees' Annual Report. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the Society's aims and objectives and in planning its future activities. The Society constitutes a public benefit entity as defined by the FRS 102.

POLICY

The policies of the Society are driven by its objectives. Policies also take into account current legislation relating to Charities. The Centre makes its facilities available to the local Muslim community and, in addition, opens its doors to the wider community (i.e. educational visits by local schools, local church groups, local cubs & scouts, etc.).

STATUS AND ADMINISTRATION

The Worthing Islamic Social and Welfare Society is governed by a Constitution adopted by resolution dated 17 November 1985 (as revised and ratified by full membership at AGM 2014) and being registered with the Charities Commission, is required to comply with the Charities Act. Its principal address is Worthing Islamic Cultural Centre, Ivy Arch Road, Worthing, West Sussex. BN14 8BX

FINANCIAL RESULTS

The accounts comply with the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard (FRS102) applicable in United Kingdom and Republic of Ireland.

The results for the year are set out in the Statement of Financial Activities on page 9.

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TRUSTEES' ANNUAL REPORT
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REVIEW OF THE SOCIETY'S YEAR

In the year ended 31 March 2025, the Society received £204,402 (2024: £183,824), in donations, madrasah fees, grants, subscriptions etc., and spent £191,989 (2024: £148,350) leaving an overall surplus of £12,413 (2024: £35,474). During the year the Society successfully fulfilled many of its core objectives some of which are mentioned below:

- 1) Offered facilities for the five Daily prayers, Friday prayers and the two Eid prayers. There is now a regular second jama'at being offered for Friday prayers which is usually very well attended.
- 2) Made arrangements for Ramadhan, i.e. Taraweeh prayers, Iftaar, Iktikaf, etc. Our local Madrassa students also led part of the Taraweeh prayers, and we had 5 people sitting in Iktikaf this year. This year, rather than appointing volunteer students to lead, two experienced Huffaz from Crawley with excellent recitation were recruited to lead the Taraweeh prayer.
- 3) Distributed donations of £56,071 (2024: £44,972) to the poor and needy and to other institutions with similar objectives.
- 4) Organised Quran reading and Islamic knowledge classes for children. Imam made himself available to teach adults.
- 5) Visited the sick at their homes and in hospitals.
- 6) Performed marriage ceremonies and provided marriage and divorce counseling.
- 7) Performed funeral services i.e. washing, burial and prayers, and comforted the bereaved. Burials are now regularly taking place within 24 hours of the deceased passing away.
- 8) Organised regular talks for sisters which were delivered by Imam Idris and Imam Raihan.

Several other significant events also took place during the year, as follows:

1. The children's Madrassa continues to flourish under the dedicated leadership of Imam Idris Nawab with the help of the teachers and several volunteers. A total of 194 (2024: 177) children are now on the Madrassa register and an average of 150 (2024: 130) regularly attend. There has been a surge in new admissions in September 2025. Around 40 (2024: 20) new pupils have been enrolled. Enrolment now takes place on-line and the Masjid has employed a dedicated person to deal with the administration. Two Induction days were held before the start of the Madrasah year to integrate the new pupils.
2. In addition to the daily Quran and Islamic Study classes, the following events took place:
 - a. Imam tested all of the children before Ramadhan and then contacted parents of the children who he has concerns about in terms of their academic progress.
 - b. Ex students recruited to help and support Imam Idris with the children's classes.
 - c. Volunteers recruited to ensure children receive a more holistic Islamic Education.
 - d. Madrasah parties were organised at Goring Gap during the summer.
3. The internet domain names www.worthingmasjid.co.uk and www.worthingmasjid.com continued to be formally reserved by the centre. The new Masjid website continues to offer many facilities including:
 - a. Real-time display of Jama'at times throughout the year
 - b. Information about forthcoming events and talks at the centre.
 - c. Downloadable prayer timetables for the year.
 - d. Downloadable online documents such as the constitution and gift aid/bankers order forms, visitor guidelines and timetables.
 - e. 'How to Find Us', 'About us' and 'Services' sections.

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4. Successfully organised the Eid-ul-Fitr congregational prayers in the park ensuring that the Sunnah of offering Eid Salah outdoors is observed and made available to the Worthing Muslim community. Unfortunately, the Eid-ul-Adha prayers had to be held in the Masjid due to bad weather. This decision also aligns with the Sunnah.
5. Throughout the year, we welcomed various local community/religious groups, schools, scouts/cubs and other groups to the Masjid. The Imam also visited local schools to give talks on Islam.
6. As can be seen in the Accounts, this year the Masjid claimed back income tax on gift aid donations totalling £10,642 (2024: £8,333).
7. A key fob and door entry procedure is kept in operation, thereby improving Masjid security whilst at the same time allowing freer use of the Masjid facilities.
8. Muslim Cemetery

After several years of discussion with the bereavement department of Worthing Borough Council, the Masjid managed to secure a new burial site at Worthing Cemetery for an additional 150 graves. Worthing Masjid is confident that this will provide for our burial needs for many years to come.

9. Visit My Mosque Day

We participated in the Visit My Mosque Day which is a national campaign facilitated by the Muslim Council of Britain (MCB). Worthing Masjid doors were open to the public from 10.00am to 5.00pm on Sunday 29th September 2024. We had over 60 non-Muslim visitors who were able to witness the daily life inside a mosque. They had the opportunity to ask questions and chat with the Imam and other local Muslims. Imam Idris delivered 3 well received talks about aspects of Islam which are considered to be controversial. Refreshments and snacks were available. It was an informal event in an atmosphere of friendship and goodwill. Each guest was given a gift to take home. The feedback we received was entirely positive.

10. Remembering Srebrenica

On July 15, 2025, our Masjid organized the "Remembering Srebrenica" event at Worthing Town Hall, commemorating the victims of the Srebrenica genocide. The event was attended by politicians, religious leaders, and members of the general public, all coming together to honor the lives lost and reflect on the importance of promoting tolerance and understanding in our society. Through speeches, educational discussions, and a moment of silence, attendees were reminded of the devastating impact of hatred and the necessity to advocate for human rights. This event highlighted our commitment to remembrance and the vital role we play in fostering community solidarity against discrimination and violence.

11. Hifz Completion Programme.

On August 10, 2025, a special event was held to celebrate the Hifz completion of one of our ex-students, Hafez Nasim Haque. Moulana Abdur Raheem Limbada, who is the senior lecturer at Bury Darul Uloom, delivered a powerful reminder about the rights of the Quran. The programme which was attended by around 200 people included Nasheed reading and Qiraat. Hafez Nasim's father also sponsored a well-prepared lunch for all the attendees and guests.

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12. Masjid Development

Since the last AGM, significant progress has been made on the extension of our existing Masjid premises (Project A). Following the pre-application stage, we revised our plans in line with council and community feedback and submitted the full planning application on 15th January 2025. The council registered the application on 14th February 2025 and opened the statutory neighbourhood consultation period between 17th February and 10th March 2025. During this period, three objections were received from residents of King Edwards Avenue. Subsequent correspondence with the council raised two main issues:

(1) Structure – Concerns regarding the proposed height were resolved by revising the design to include retractable skylights over the stairs, submitted in May 2025.

(2) Transport and Highways – West Sussex County Council (WSCC) required additional information on future trips and transport impact.

To address the latter, we appointed Transport Planning Practice to conduct a full survey. In June 2025, 286 worshippers (musallis) were surveyed on their travel habits. A detailed 38-page Transport Statement was submitted in August 2025 alongside revised architectural drawings, which increased provision for parking (10 cycle and 8 car spaces).

The revised submission triggered a second neighbourhood consultation (19th August to 9th September 2025), resulting in five objections and one letter of support. Importantly, WSCC Highways confirmed that the proposal would not have an unacceptable impact on local transport networks and raised no grounds to resist the application.

We now await the council's next steps in determining the application.

In parallel, exploratory work continues on Project B: the acquisition of land for a standalone mosque. Progress has been limited due to a lack of suitable opportunities identified by our estate agent and limited engagement from the county council. However, we remain committed to pursuing long-term solutions, supported by our ongoing dialogue with local stakeholders, including elected representatives.

RESERVES POLICY

Unrestricted funds at 31 March 2025 were £431,040 (2024: £424,647) of which £297,090 (2024: £293,425) was invested in tangible fixed assets for use by the Society. The Society therefore had a surplus of free reserves at 31 March 2025 of £133,950 (2024: £131,222), mainly represented by cash at bank and in-hand and debtors and prepayments.

The Trustees have determined that the priorities for the coming year are:

- a. To remain at the forefront in the provision of Islamic education in Worthing and the surrounding areas.
- b. To continue providing support to the local Muslim community and related Islamic organizations.
- c. To continue the propagation of Islamic Awareness to the Non-Muslim community of Worthing and the surrounding areas.

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TRUSTEES' ANNUAL REPORT 31 MARCH 2025

The trustees are aware that the level of the Society's financial reserves must be maintained which means that various fund-raising efforts will have to be organized to ensure the required finance are available to meet the objectives above.

RISK MANAGEMENT

The Trustees continue to keep the Society's activities under review, particularly in relation to major risks that may arise from time to time, and to monitor the effectiveness of the systems of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can be best mitigated.

SOCIETY'S TRUSTEES

The Trustees who served during the year to 31 March 2025 were:

Ali Abdul Rahman	Chairman
Aksar Uddin Sikder	Deputy Chairman
Mamun Basher	Treasurer
Fokar Uddin Ahmed	Assistant Treasurer
Imran Hafeez	Secretary
Faraz Hamid	stepped down 22.06.2025
Nadeem Khan	
Sarmad Jamal	
Abdullah Mokul	
Mohammad Abdul Khahar	
Kamaran Chowdhury	
Sheikh Ramiz Ahmed	
Shaheenur Rahman	Assistant Secretary
Amjuid Riaz	
Rimon Islam	

Election to the Society's Board of Trustees is for a period of two years, at which time all shall stand down. Election shall be by ballot of all the fully paid members.

SOCIETY'S CUSTODIAN TRUSTEES

The current Custodian Trustees for the Society are:

[1] Khalid Hasan; [2] Jamal Ahmed Khan; [3] Aksar Uddin Sikder; [4] Imran Hafeez;
and [5] Mohammad Khin Maung Nyunt.

The Register of Custodian Trustees, which according to the Society's constitution must be reviewed every five years, was last reviewed at the Monthly Executive Committee Meeting held on 13 October 2024. The next review must therefore be done before 13 October 2029.

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SOCIETY'S MAIN AGENTS AND ADVISORS

Bankers:	HSBC Bank plc. 16 Goring Road, Worthing, West Sussex. BN12 4AW
Solicitors:	A R Brown & Co Solicitors, 37 Goring Road, Goring-by-Sea, Worthing, West Sussex, BN12 4AR
Independent Examiner:	Forhad Monsur, FCCA, MAAT, No. 5 Station Parade, Tarring Road, Worthing. BN11 4SS

TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the society and of the incoming resources and application of resources of the Society for that year. In preparing those accounts, the trustees are required to: -

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the society will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the society and to enable them to ensure that accounts comply with Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008 and the charity's governing document. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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TRUSTEES' ANNUAL REPORT
31 MARCH 2025

INDEPENDENT EXAMINER

At the last Annual General Meeting, Forhad Monsur FCCA MAAT, was appointed as the Society's Independent Examiner.

Signed for and on behalf of the Society's Trustees by:

Signed

Ali Abdul Rahman
Chairman

Signed

Imran Hafeez
Secretary

Signed

Mamunur Basher
Treasurer

Date: *9. October. 2025*

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

Independent Examiner's Report to the Trustees of 'Worthing Islamic Social and Welfare Society'

I report to the Society's Trustees on my examination of the accounts of the 'Worthing Islamic Social and Welfare Society' for the year ended 31 March 2025, which is set out on pages 9 to 14.

Respective responsibilities of trustees and examiner:

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement:

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 130 of the 2011 Charities Act;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements, or are not consistent with the Charities SORP (FRS102)

Signed

Mr. Forhad Monsur FCCA, MAAT
Monsur & Co.
Chartered Certified Accountants
Independent Examiner

Date: *13. October. 2025*

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Restricted £	Unrestricted £	Total 31.3.25	Total 31.3.24 £
Income from:					
Donations received	2	6,020	103,669	109,689	106,343
Investment Income(Rental income)			17,400	17,400	15,950
Subscriptions			4,100	4,100	5,340
Income tax refund			10,642	10,642	8,333
Madrassah fees			37,217	37,217	32,352
Home receivers			890	890	305
Rangoonwala funds		5,000	-	5,000	-
Zakat, Fitrah and Sadaqa	8	11,977	-	11,977	9,268
Other income			7,487	7,487	5,933
Total income		<u>22,997</u>	<u>181,405</u>	<u>204,402</u>	<u>183,824</u>
Expenditure:					
Expenditure on charitable activities:					
Wages and salaries	9		69,491	69,491	50,643
Rent			16,700	16,700	13,200
General and water rates			3,293	3,293	3,937
Building insurances			2,220	2,220	1,916
Light and heat			6,659	6,659	3,999
Repairs and renewals			5,249	5,249	6,974
Cleaning			4,447	4,447	2,882
Postage and stationery			1,929	1,929	1,825
Donations made		11,977	44,094	56,071	44,972
Telephone			690	690	687
Islamic books			724	724	1,613
Payroll services			360	360	360
Accountancy			500	500	500
Bank charges			809	809	644
Home receiver expenses			819	819	881
Rangoonwala expenses		5,000	-	5,000	-
Sundry expenses			14,899	14,899	11,067
Depreciation - building			1,651	1,651	1,651
Depreciation - equipment			478	478	599
Total expenditure		<u>16,977</u>	<u>175,012</u>	<u>191,989</u>	<u>148,350</u>
Net income/(expenditure) and net movements in funds for the year		6,020	6,393	12,413	35,474
Reconciliation of funds:					
Total funds brought forward		320,192	424,647	744,839	709,365
Total funds carried forward		<u>326,212</u>	<u>431,040</u>	<u>757,252</u>	<u>744,839</u>

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
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BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	31.03.2025		31.03.2024	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	3		297,090		293,425
Investment Property	4		<u>298,841</u>		<u>298,841</u>
			595,931		592,266
CURRENT ASSETS					
Debtors and prepayments	5	8,000		5,000	
Cash at bank		167,377		158,287	
Cash in hand		<u>8,972</u>		<u>9,876</u>	
		184,349		173,163	
LESS: CURRENT LIABILITIES					
Creditors and accruals	6		<u>23,028</u>		<u>20,590</u>
			23,028		20,590
NET CURRENT (LIABILITIES)/ASSETS			<u>161,321</u>		<u>152,573</u>
			<u>757,252</u>		<u>744,839</u>
Financed by:-					
ACCUMULATED FUND (Page 9)					
Unrestricted fund			431,040		424,647
Restricted fund	8		<u>326,212</u>		<u>320,192</u>
			<u>757,252</u>		<u>744,839</u>

Approved by the Society's Trustees on 9 October 2025

Signed

.....
 Ali Abdul Rahman (Chairman)

Signed

.....
 Imran Hafeez (Secretary)

Signed

.....
 Mamunur Basher (Treasurer)

NOTES TO THE ACCOUNTS - 31 MARCH 2025

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statement have been prepared on an accruals basis under the historical cost covention, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland and the Charities Act 2011. The trustees consider there to be no material uncertainties about the Charity's ability to continue as a going concern. The accounts are

1.2 Depreciation

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over the period of their expected useful lives. The depreciation rates applied are as follows:

Freehold Buildings	2% per year on a straight line basis
Equipment	33% per year on a straight line basis

1.3 Fixed assets

All tangible fixed assets costing more than £250 are capitalised and carried in the balance sheet at historical cost.

Donated assets are capitalised at a reasonable estimate of their value to the Society.

1.4 Fund structure

Unrestricted funds are available for use at the discretion of the trustess in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on the expenditure imposed by the donors. Whilst some donations are received mainly for specific programmes run during the year, the trustees consider that these are unrestricted.

1.5 Income recognition

All income are included in the statement of financial activities as soon as (a) the charity is entitled to the income and (b) the amount can be quantified with reasonable accuracy.

1.6 Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred.

2. DONATIONS RECEIVED

Included in the donations received figure of £109,689 (2024: £106,343) are receipts totalling £23,680 (2024: £22,357) from Friday Collections, £40,528 (2024: £35,704) from Charities Collections and £16,764 (2024: £18,627) from General Donations.

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NOTES TO THE ACCOUNTS - 31 MARCH 2025

3. FIXED ASSETS

	Land	Buildings	Equipment	Total
<i>COSTS</i>				
As at 31.3.2024	50,000	276,430	26,608	353,038
Additions	-	5,794	-	5,794
Disposals	-	-	-	-
As at 31.3.2025	<u>50,000</u>	<u>282,224</u>	<u>26,608</u>	<u>358,832</u>
<i>DEPRECIATION</i>				
As at 31.3.2024	-	33,521	26,092	59,613
Charge for year	-	1,651	478	2,129
On disposal	-	-	-	-
As at 31.3.2025	<u>-</u>	<u>35,172</u>	<u>26,570</u>	<u>61,742</u>
<i>NET BOOK VALUE</i>				
As at 31.3.2025	<u>50,000</u>	<u>247,052</u>	<u>38</u>	<u>297,090</u>
As at 31.3.2024	<u>50,000</u>	<u>242,909</u>	<u>516</u>	<u>293,425</u>

4. INVESTMENT PROPERTY

	Land & Building
Cost	
As at 31.3.2024	298,841
Additions	-
Disposal	-
As at 31.3.2025	<u>298,841</u>
Fair value gain(loss)	
As at 31.3.2025	-
As at 31.3.2024	-
Fair Value	
As at 31.3.2025	<u>298,841</u>
As at 31.3.2024	<u>298,841</u>

5. DEBTORS AND PREPAYMENTS

	2025 £	2024 £
Prepaid gas bills	1,000	-
Gift aid tax repayment	7,000	5,000
	<u>8,000</u>	<u>5,000</u>

6. CREDITORS AND ACCRUALS

	2025 £	2024 £
Interest-free loan	15,000	15,000
Water rates	448	279
PAYE & NIC	524	467
Accountancy	500	500
Payroll services	-	90
Donations payable	6,556	4,254
	<u>23,028</u>	<u>20,590</u>

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NOTES TO THE ACCOUNTS - 31 MARCH 2025

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 31.3.2025</i>	<i>Total 31.3.2024</i>
Fixed Assets	297,090	298,841	595,931	592,266
Current Assets	133,950	27,371	161,321	152,573
Total net assets	<u>431,040</u>	<u>326,212</u>	<u>757,252</u>	<u>744,839</u>

8. RESTRICTED FUNDS

	<i>Balance at 1.4.2024</i>	<i>Incoming resources</i>	<i>Resources expended & transfers</i>	<i>Balance at 31.3.2025</i>	<i>Balance at 31.3.2024</i>
Masjid Development Fund	316,618	6,020	-	322,638	316,618
Janazah Facilities Fund	3,574	-	-	3,574	3,574
Zakat, Fitrah and Sadaqa	-	11,977	(11,977)	-	-
Rangoonwala funds	-	5,000	(5,000)	-	-
	<u>320,192</u>	<u>22,997</u>	<u>(16,977)</u>	<u>326,212</u>	<u>320,192</u>

The Masjid Development Fund totalling £322,638 were received with a restriction imposed by the donors that these monies should only be used for future building development projects.

Zakat and Fitrah Funds are a form of specific charitable giving regulated in accordance with the tenets of the Holy Quran, to be solely used for the relief of poverty and financial hardship of Muslims wherever they may be.

The balance of the Janazah Facilities Fund totalling £3,574 were received with a restriction imposed by the donors that these monies should only be used for future janazah facilities project.

The Rangoonwala Funds totalling £5,000 were received from ZVM Rangoonwala Foundations UK with a restriction imposed by the donors that this money should only be used for the relief of hardship in the

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
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NOTES TO THE ACCOUNTS - 31 MARCH 2025

9. EMPLOYEES

Number of employees

The average monthly number of employees during the year was 7 (2024: 5).

Employment costs

	2025	2024
	£	£
Salaries	69,491	50,643
	<u>69,491</u>	<u>50,643</u>

There were no employees with annual emoluments of £60,000 or more.

10. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them were reimbursed any expenses.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

England & Wales - Charity number 294050

Accounts

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT

31 MARCH 2024

The Society's Trustees present their report together with the independently examined accounts for the year ended 31 March 2024.

SOCIETY'S OBJECTS

The principal objects of the Society are the advancement of the Islamic faith and the relief of poverty, i.e. by offering help and assistance to widows and widowers, the elderly, the disabled, the unemployed and the under-privileged generally, in whatever way possible, and by helping to arrange and attend to the burial of any deceased members of the Muslim Community and to assist the bereaved generally.

ORGANISATION

The Society carries out its objectives at the Worthing Islamic Cultural Centre. The Trustees determine the general policy of the running of the Worthing Islamic Cultural Centre. The day to day management of the Worthing Islamic Cultural Centre is delegated to the Imam.

PUBLIC BENEFIT

The current activities of the Society are detailed in the Trustees' Annual Report. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the Society's aims and objectives and in planning its future activities. The Society constitutes a public benefit entity as defined by the FRS 102.

POLICY

The policies of the Society are driven by its objectives. Policies also take into account current legislation relating to Charities. The Centre makes its facilities available to the local Muslim community and, in addition, opens its doors to the wider community (i.e. educational visits by local schools, local church groups, local cubs & scouts, etc.).

STATUS AND ADMINISTRATION

The Worthing Islamic Social and Welfare Society is governed by a Constitution adopted by resolution dated 17 November 1985 (as revised and ratified by full membership at AGM 2014) and being registered with the Charities Commission, is required to comply with the Charities Act. Its principal address is Worthing Islamic Cultural Centre, Ivy Arch Road, Worthing, West Sussex. BN14 8BX

FINANCIAL RESULTS

The accounts comply with the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard (FRS102) applicable in United Kingdom and Republic of Ireland.

The results for the year are set out in the Statement of Financial Activities on page 9.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

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TRUSTEES' ANNUAL REPORT

31 MARCH 2024

REVIEW OF THE SOCIETY'S YEAR

In the year ended 31 March 2024, the Society received £183,824 (2023: £178,405), in donations, madrasah fees, grants, subscriptions etc., and spent £148,350 (2023: £140,830) leaving an overall surplus of £35,474 (2023: £37,575). During the year the Society successfully fulfilled many of its core objectives some of which are mentioned below:

- 1) Offered facilities for the five Daily prayers, Friday prayers and the two Eid prayers. There is now a regular second jama'at being offered for Friday prayers.
- 2) Made arrangements for Ramadhan, i.e. Taraweeh prayers, Iftaar, Iktikaf, etc. Our local Madrassa students also led part of the Taraweeh prayers, and we had 5 people sitting in Iktikaf this year.
- 3) Distributed donations of £44,972 (2023: £43,602) to the poor and needy and to other institutions with similar objectives.
- 4) Organised Quran reading and Islamic knowledge classes for children. Imam made himself available to teach adults.
- 5) Visited the sick at their homes and in hospitals.
- 6) Performed marriage ceremonies and provided marriage and divorce counseling.
- 7) Performed funeral services i.e. washing, burial and prayers, and comforted the bereaved. Burials are now regularly taking place within 24 hours of the deceased passing away.

Several other significant events also took place during the year, as follows:

1. The children's Madrassa continues to flourish under the dedicated leadership of Imam Idris Nawab with the help of the teachers and several volunteers. A total of 177 (2023: 160) children are now on the Madrassa register and an average of 130 (2023: 120) regularly attend. There has been a surge in new admissions in September 2024. Around 20 new pupils have been enrolled. Enrolment now takes place on-line and the Masjid has employed a dedicated person to deal with the administration. Br Mounir Guidhaoui resigned in May 2024 after being with us for over 4 years. We wish him all the best for the future and we thank him for his excellent work. Moulana Raihan Hoque was employed as Br Mounir's replacement in July 2024. Worthing Masjid will continue to recruit teachers and volunteers to meet its growing needs.
2. In addition to the daily Quran and Islamic Study classes, the following events took place:
 - a. Imam tested all of the children before Ramadhan and then contacted parents of the children who he has concerns about in terms of their academic progress.
 - b. Ex students recruited to help and support Imam Idris with the children's classes.
 - c. Volunteers recruited to ensure children receive a more holistic Islamic Education.
 - d. An Eid party was held at Worthing Boys Club before the school summer holidays.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

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3. The internet domain names www.worthingmasjid.co.uk and www.worthingmasjid.com continued to be formally reserved by the centre. The new Masjid website continues to offer many facilities including:
 - a. Real-time display of Jama'at times throughout the year
 - b. Information about forthcoming events and talks at the centre.
 - c. Downloadable prayer timetables for the year.
 - d. Downloadable online documents such as the constitution and gift aid/bankers order forms, visitor guidelines and timetables.
 - e. 'How to Find Us', 'About us' and 'Services' sections.
4. Successfully organised the Eid-ul-Fitr and Eid-ul-Adha congregational prayers in the park, ensuring that the Sunnah of offering Eid Salah outdoors is observed and made available to the Worthing Muslim community.
5. Throughout the year, we welcomed various local community/religious groups, schools, scouts/cubs and other groups to the Masjid. The Imam also visited local schools to give talks on Islam.
6. As can be seen in the Accounts, this year the Masjid claimed back income tax on gift aid donations totalling £8,333 (2023: £5,630).
7. A key fob and door entry procedure is kept in operation, thereby improving Masjid security whilst at the same time allowing freer use of the Masjid facilities.
8. Muslim Cemetery

After several years of discussion with the bereavement department of Worthing Borough Council, the Masjid managed to secure a new burial site at Worthing Cemetery for an additional 150 graves. Worthing Masjid is confident that this will provide for our burial needs for many years to come.

9. Visit My Mosque Day

We participated in the Visit My Mosque Day which is a national campaign facilitated by the Muslim Council of Britain (MCB). Worthing Masjid doors were open to the public from 10.00am to 5.00pm on Sunday 29th September 2024. We had over 60 non-Muslim visitors who were able to witness the daily life inside a mosque. They had the opportunity to ask questions and chat with the Imam and other local Muslims. Refreshments and snacks were available. It was an informal event in an atmosphere of friendship and goodwill. Each guest was given a gift to take home. The feedback we received was entirely positive.

10. Remembering Srebrenica

On July 11, 2024, our Masjid organized the "Remembering Srebrenica" event at Worthing Town Hall, commemorating the victims of the Srebrenica genocide. The event was attended by politicians, religious leaders, and members of the general public, all coming together to honor the lives lost and reflect on the importance of promoting tolerance and understanding in our society. Through speeches, educational discussions, and a moment of silence, attendees were reminded of the devastating impact of hatred and the necessity to advocate for human rights. This event highlighted our commitment to remembrance and the vital role we play in fostering community solidarity against discrimination and violence.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

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11. Masjid Development

Since the last Annual General Meeting (AGM), we have been actively pursuing plans for the extension of our current Masjid premises (Project A). We submitted the pre-planning application to the local planning authority. We also subsequently had several discussions with planning officers and members of the council planning committee. Our architect gave a power point presentation of our plan and intention.

The council planning committee members expressed enthusiasm for the overall concept and emphasised the importance of creating a visually appealing design that fits well within the Worthing community. They advised that a few minor changes should be made for the plan to be approved by them. They also encouraged us to engage with our neighbors to mitigate any concerns that may arise regarding the extension as they and the wider public will have a say in the approval of the plan when the full application is submitted and considered.

Alhamdulillah, we are now in the position to submit our full plan very soon, which includes a two-story extension to the existing mosque building. We believe this will not only enhance our facilities but also better serve our community's needs. To make a full application we are required to do (a) A Travel plan to be prepared by a transport consultant; (b) A Planning Statement to be prepared by a planning consultant; and (c) A Community consultation, which we have done with the visit my mosque event. We are awaiting the other two reports before submitting our full application.

In parallel, we have also been exploring the possibility of acquiring new land to the west of Worthing for a standalone mosque (Project B). We have appointed an estate agent to assist us in locating suitable commercial property and land. However, we have yet to receive any promising leads from the agent regarding potential sites. We are also in ongoing discussions with the county council about the possibility of securing land in the area, but we have not received a positive response thus far. Our commitment to finding the best solution for our community remains strong as we navigate these challenges. On Friday 1st November 2024 a group of members (committee and ordinary) held a meeting with Dr. Becky Cooper MP who at the meeting expressed her intention to work together to support us in finding a solution as soon as possible.

RESERVES POLICY

Unrestricted funds at 31 March 2024 were £424,627 (2023: £398,382) of which £293,425 (2023: £290,101) was invested in tangible fixed assets for use by the Society. The Society therefore had a surplus of free reserves at 31 March 2024 of £131,222 (2023: £108,281), mainly represented by cash at bank and in-hand and debtors and prepayments.

The Trustees have determined that the priorities for the coming year are:

- a. To remain at the forefront in the provision of Islamic education in Worthing and the surrounding areas.
- b. To continue providing support to the local Muslim community and related Islamic organizations.
- c. To continue the propagation of Islamic Awareness to the Non-Muslim community of Worthing and the surrounding areas.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

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The trustees are aware that the level of the Society's financial reserves must be maintained which means that various fund-raising efforts will have to be organized to ensure the required finance are available to meet the objectives above.

RISK MANAGEMENT

The Trustees continue to keep the Society's activities under review, particularly in relation to major risks that may arise from time to time, and to monitor the effectiveness of the systems of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can be best mitigated.

SOCIETY'S TRUSTEES

The Trustees who served during the year to 31 March 2024 were:

Ali Abdul Rahman	Chairman
Aksar Uddin Sikder	Deputy Chairman
Mamun Basher	Treasurer
Fokar Uddin Ahmed	Assistant Treasurer
Imran Hafeez	Secretary
Faraz Hamid	Assistant Secretary
Nadeem Khan	
Sarmad Jamal	
Abdullah Mokul	
Mohammad Abdul Khahar	
Syed Farhan Bakht	stepped down 17.12.2023
Kamaran Chowdhury	
Abdul Naser Tawil	stepped down 17.12.2023
Hamim Chowdhury	stepped down 17.12.2023
Sheikh Ramiz Ahmed	appointed 17.12.2023
Shaheenur Rahman	appointed 17.12.2023
Amjuid Riaz	appointed 17.12.2023
Rimon Islam	appointed 17.12.2023

Election to the Society's Board of Trustees is for a period of two years, at which time all shall stand down. Election shall be by ballot of all the fully paid members.

SOCIETY'S CUSTODIAN TRUSTEES

The current Custodian Trustees for the Society are:

[1] Khalid Hasan; [2] Jamal Ahmed Khan; [3] Aksar Uddin Sikder; [4] Imran Hafeez;
and [5] Mohammad Khin Maung Nyunt.

The Register of Custodian Trustees, which according to the Society's constitution must be reviewed every five years, was last reviewed at the Monthly Executive Committee Meeting held on 13 October 2024. The next review must therefore be done before 13 October 2029.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

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TRUSTEES' ANNUAL REPORT

31 MARCH 2024

SOCIETY'S MAIN AGENTS AND ADVISORS

Bankers:	HSBC Bank plc. 16 Goring Road, Worthing, West Sussex. BN12 4AW
Solicitors:	Rosemary Hensby, 20 Mulberry Lane, Goring-by-Sea, West Sussex, BN12 4NS
Independent Examiner:	Forhad Monsur, FCCA, MAAT, No. 5 Station Parade, Tarring Road, Worthing. BN11 4SS

TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the society and of the incoming resources and application of resources of the Society for that year. In preparing those accounts, the trustees are required to: -

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the society will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the society and to enable them to ensure that accounts comply with Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008 and the charity's governing document. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT
31 MARCH 2024

INDEPENDENT EXAMINER

At the last Annual General Meeting, Forhad Monsur FCCA MAAT, was appointed as the Society's Independent Examiner.

Signed for and on behalf of the Society's Trustees by:

Signed
Ali Abdul Rahman
Chairman

Signed
Imran Hafeez
Secretary

Signed
Mamunur Basher
Treasurer

Date: 2. DECEMBER. 2024

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

Independent Examiner's Report to the Trustees of 'Worthing Islamic Social and Welfare Society'

I report to the Society's Trustees on my examination of the accounts of the 'Worthing Islamic Social and Welfare Society' for the year ended 31 March 2024, which is set out on pages 9 to 14.

Respective responsibilities of trustees and examiner:

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement:

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 130 of the 2011 Charities Act;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements, or are not consistent with the Charities SORP (FRS102)

Signed

Mr. Forhad Monsur FCCA, MAAT
Monsur & Co.
Chartered Certified Accountants
Independent Examiner

Date: *11. December. 2024*

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Restricted £	Unrestricted £	Total 31.3.24	Total 31.3.23 £
Income from:					
Donations received	2	9,209	97,134	106,343	109,870
Investment Income(Rental income)			15,950	15,950	8,000
Subscriptions			5,340	5,340	2,060
Income tax refund			8,333	8,333	5,630
Madrassah fees			32,352	32,352	26,127
Home receivers			305	305	235
Rangoonwala funds		-	-	-	7,500
Zakat, Fitrah and Sadaqa	8	9,268	-	9,268	6,198
Other income			5,933	5,933	12,785
Total income		<u>18,477</u>	<u>165,347</u>	<u>183,824</u>	<u>178,405</u>
Expenditure:					
Expenditure on charitable activities:					
Wages and salaries	9		50,643	50,643	39,938
Rent			13,200	13,200	13,200
General and water rates			3,937	3,937	3,509
Building insurances			1,916	1,916	1,826
Light and heat			3,999	3,999	3,600
Repairs and renewals			6,974	6,974	2,297
Cleaning			2,882	2,882	1,878
Postage and stationery			1,825	1,825	1,234
Donations made		9,268	35,704	44,972	43,602
Telephone			687	687	893
Islamic books			1,613	1,613	1,025
Payroll services			360	360	360
Accountancy			500	500	500
Bank charges			644	644	470
Home receiver expenses			881	881	100
Rangoonwala expenses		-	-	-	7,500
Sundry expenses			11,067	11,067	16,614
Depreciation - building			1,651	1,651	1,651
Depreciation - equipment			599	599	633
Total expenditure		<u>9,268</u>	<u>139,082</u>	<u>148,350</u>	<u>140,830</u>
Net income/(expenditure) and net movements in funds for the year		9,209	26,265	35,474	37,575
Reconciliation of funds:					
Total funds brought forward		310,983	398,382	709,365	671,790
Total funds carried forward		<u>320,192</u>	<u>424,647</u>	<u>744,839</u>	<u>709,365</u>

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	31.03.2024		31.03.2023	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	3		293,425		290,101
Investment Property	4		<u>298,841</u>		<u>291,174</u>
			592,266		581,275
CURRENT ASSETS					
Debtors and prepayments	5	5,000		5,080	
Cash at bank		158,287		144,113	
Cash in hand		9,876		1,861	
		<u>173,163</u>		<u>151,054</u>	
LESS: CURRENT LIABILITIES					
Creditors and accruals	6	20,590		22,964	
		<u>20,590</u>		<u>22,964</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>152,573</u>		<u>128,090</u>
			<u>744,839</u>		<u>709,365</u>
Financed by:-					
ACCUMULATED FUND (Page 9)					
Unrestricted fund			424,647		398,382
Restricted fund	8		<u>320,192</u>		<u>310,983</u>
			<u>744,839</u>		<u>709,365</u>

Approved by the Society's Trustees on 2. December. 2024

Signed

.....
 Ali Abdul Rahman (Chairman)

Signed

.....
 Imran Hafeez (Secretary)

Signed

.....
 Mamunur Basher (Treasurer)

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

NOTES TO THE ACCOUNTS - 31 MARCH 2024

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared on an accruals basis under the historical cost convention, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland and the Charities Act 2011. The trustees consider there to be no material uncertainties about the Charity's ability to continue as a going concern. The accounts are

1.2 Depreciation

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over the period of their expected useful lives. The depreciation rates applied are as follows:

Freehold Buildings	2% per year on a straight line basis
Equipment	33% per year on a straight line basis

1.3 Fixed assets

All tangible fixed assets costing more than £250 are capitalised and carried in the balance sheet at historical cost.

Donated assets are capitalised at a reasonable estimate of their value to the Society.

1.4 Fund structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on the expenditure imposed by the donors. Whilst some donations are received mainly for specific programmes run during the year, the trustees consider that these are unrestricted.

1.5 Income recognition

All income are included in the statement of financial activities as soon as (a) the charity is entitled to the income and (b) the amount can be quantified with reasonable accuracy.

1.6 Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred.

2. DONATIONS RECEIVED

Included in the donations received figure of £106,343 (2023: £109,870) are receipts totalling £22,357 (2023: £23,296) from Friday Collections, £35,704 (2023: £37,404) from Charities Collections and £18,627 (2023: £13,062) from General Donations.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

NOTES TO THE ACCOUNTS - 31 MARCH 2024

3. FIXED ASSETS

	Land	Buildings	Equipment	Total
COSTS				
As at 31.3.2023	50,000	270,856	26,608	347,464
Additions	-	5,574	-	5,574
Disposals	-	-	-	-
As at 31.3.2024	<u>50,000</u>	<u>276,430</u>	<u>26,608</u>	<u>353,038</u>
DEPRECIATION				
As at 31.3.2023	-	31,870	25,493	57,363
Charge for year	-	1,651	599	2,250
On disposal	-	-	-	-
As at 31.3.2024	<u>-</u>	<u>33,521</u>	<u>26,092</u>	<u>59,613</u>
NET BOOK VALUE				
As at 31.3.2024	<u>50,000</u>	<u>242,909</u>	<u>516</u>	<u>293,425</u>
As at 31.3.2023	<u>50,000</u>	<u>238,986</u>	<u>1,115</u>	<u>290,101</u>

4. INVESTMENT PROPERTY

	Land & Building
Cost	
As at 31.3.2023	291,174
Additions	7,667
Disposal	-
As at 31.3.2024	<u>298,841</u>
Fair value gain(loss)	
As at 31.3.2024	-
As at 31.3.2023	-
Fair Value	
As at 31.3.2024	<u>298,841</u>
As at 31.03.2023	<u>291,174</u>

5. DEBTORS AND PREPAYMENTS

	2024 £	2023 £
Imagery Rights Penalty Refundable	-	80
Gift aid tax repayment	5,000	5,000
	<u>5,000</u>	<u>5,080</u>

6. CREDITORS AND ACCRUALS

	2024 £	2023 £
Interest-free loan	15,000	15,000
Water rates	279	180
PAYE & NIC	467	859
Accountancy	500	500
Payroll services	90	-
Donations payable	4,254	6,425
	<u>20,590</u>	<u>22,964</u>

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

NOTES TO THE ACCOUNTS - 31 MARCH 2024

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 31.3.2024</i>	<i>Total 31.3.2023</i>
Fixed Assets	293,425	298,841	592,266	581,275
Current Assets	131,222	21,351	152,573	128,090
Total net assets	424,647	320,192	744,839	709,365

8. RESTRICTED FUNDS

	<i>Balance at 1.4.2023</i>	<i>Incoming resources</i>	<i>Resources expended & transfers</i>	<i>Balance at 31.3.2024</i>	<i>Balance at 31.3.2023</i>
Masjid Development Fund	307,409	9,209	-	316,618	307,409
Janazah Facilities Fund	3,574	-	-	3,574	3,574
Zakat, Fitrah and Sadaqa	-	9,268	(9,268)	-	-
	310,983	18,477	(9,268)	320,192	310,983

The Masjid Development Fund totalling £316,618 were received with a restriction imposed by the donors that these monies should only be used for future building development projects.

Zakat and Fitrah Funds are a form of specific charitable giving regulated in accordance with the tenets of the Holy Quran, to be solely used for the relief of poverty and financial hardship of Muslims wherever they may be.

The balance of the Janazah Facilities Fund totalling £3,574 were received with a restriction imposed by the donors that these monies should only be used for future janazah facilities project.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

NOTES TO THE ACCOUNTS - 31 MARCH 2024

9. EMPLOYEES

Number of employees

The average monthly number of employees during the year was 5 (2023: 4).

Employment costs

	2024	2023
	£	£
Salaries	50,643	39,938
	<u>50,643</u>	<u>39,938</u>

There were no employees with annual emoluments of £60,000 or more.

10. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them were reimbursed any expenses.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

England & Wales - Charity number 294050

Accounts

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT
31 MARCH 2023

The Society's Trustees present their report together with the independently examined accounts for the year ended 31 March 2023.

SOCIETY'S OBJECTS

The principal objects of the Society are the advancement of the Islamic faith and the relief of poverty, i.e. by offering help and assistance to widows and widowers, the elderly, the disabled, the unemployed and the under-privileged generally, in whatever way possible, and by helping to arrange and attend to the burial of any deceased members of the Muslim Community and to assist the bereaved generally.

ORGANISATION

The Society carries out its objectives at the Worthing Islamic Cultural Centre. The Trustees determine the general policy of the running of the Worthing Islamic Cultural Centre. The day to day management of the Worthing Islamic Cultural Centre is delegated to the Imam.

PUBLIC BENEFIT

The current activities of the Society are detailed in the Trustees' Annual Report. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the Society's aims and objectives and in planning its future activities. The Society constitutes a public benefit entity as defined by the FRS 102.

POLICY

The policies of the Society are driven by its objectives. Policies also take into account current legislation relating to Charities. The Centre makes its facilities available to the local Muslim community and, in addition, opens its doors to the wider community (i.e. educational visits by local schools, local church groups, local cubs & scouts, etc.).

STATUS AND ADMINISTRATION

The Worthing Islamic Social and Welfare Society is governed by a Constitution adopted by resolution dated 17 November 1985 (as revised and ratified by full membership at AGM 2014) and being registered with the Charities Commission, is required to comply with the Charities Act. Its principal address is Worthing Islamic Cultural Centre, Ivy Arch Road, Worthing, West Sussex. BN14 8BX

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT

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FINANCIAL RESULTS

The accounts comply with the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard (FRS102) applicable in United Kingdom and Republic of Ireland.

The results for the year are set out in the Statement of Financial Activities on page 9.

REVIEW OF THE SOCIETY'S YEAR

In the year ended 31 March 2023, the Society received £178,405 (2022: £143,497), in donations, madrasah fees, grants, subscriptions etc., and spent £140,830 (2022: £108,908) leaving an overall surplus of £37,575 (2022: £34,589). During the year the Society successfully fulfilled many of its core objectives as far as was possible within Covid Guidelines, some of which are mentioned below:

- 1) Offered facilities for the five Daily prayers, Friday prayers and the two Eid prayers. There is now a regular second jama'at being offered for Friday prayers.
- 2) Made arrangements for Ramadhan, i.e. Taraweeh prayers, Iftaar, Iktikaf, etc. Our local Madrassa students also led part of the Taraweeh prayers, and we had 4 people sitting in Iktikaf this year.
- 3) Distributed donations of £43,602 (2022: £22,338) to the poor and needy and to other institutions with similar objectives.
- 4) Organised Quran reading and Islamic knowledge classes for children. Imam made himself available to teach adults. He also continued to deliver Tafsir lessons at weekends.
- 5) Visited the sick at their homes and in hospitals.
- 6) Performed marriage ceremonies and provided marriage and divorce counseling.
- 7) Performed funeral services i.e. washing, burial and prayers, and comforted the bereaved. Burials are now regularly taking place within 24 hours of the deceased passing away.

Several other significant events also took place during the year, as follows:

1. The children's Madrassa continues to flourish under the dedicated leadership of Imam Idris Nawab with the help of the teachers and several volunteers. A total of 160 (2022: 126) children are now on the Madrassa register and an average of 120 (2022: 90) regularly attend. There has been a surge in new admissions in September 2023. Around 25 new pupils have been enrolled. Enrolment now takes place on-line and the Masjid has employed a dedicated person (Bro Benjamin Walker) to deal with the administration. Worthing Masjid will continue to recruit teachers and volunteers to meet its growing needs.
2. In addition to the daily Quran and Islamic Study classes, the following events took place:
 - a. Imam tested all of the children before Ramadhan and then contacted parents of the children who he has concerns about in terms of their academic progress.
 - b. Ex students recruited to help and support Imam Idris with the children's classes.
 - c. Volunteers recruited to ensure children receive a more holistic Islamic Education.

TRUSTEES' ANNUAL REPORT
31 MARCH 2023

3. The internet domain names www.worthingmasjid.co.uk and www.worthingmasjid.com continued to be formally reserved by the centre. The new Masjid website continues to offer many facilities including:
 - a. Real-time display of Jama'at times throughout the year
 - b. Information about forthcoming events and talks at the centre.
 - c. Downloadable prayer timetables for the year.
 - d. Downloadable online documents such as the constitution and gift aid/bankers order forms, visitor guidelines and timetables.
 - e. 'How to Find Us', 'About us' and 'Services' sections.
4. Successfully organised the Eid-ul-Fitr and Eid-ul-Adha congregational prayers in the park, ensuring that the Sunnah of offering Eid Salah outdoors are observed and made available to the Worthing Muslim community.
5. Throughout the year we welcomed various local community/religious groups, schools, scouts/cubs and other groups to the Masjid. The Imam also visited local schools to give talks on Islam. He has also been invited and now sits on the Board of "SACRE"; which is the body responsible for religious education for schools in Sussex.
6. As can be seen in the Accounts, this year the Masjid claimed back income tax on gift aid donations totalling £5,630 (2022: £5,079).
7. A key fob and door entry procedure is kept in operation, thereby improving Masjid security whilst at the same time allowing freer use of the Masjid facilities.
8. Poverty Relief Programme

Post the COVID-19 pandemic, the challenges faced by many of the most vulnerable people in our local community, including the elderly, struggling families, homeless people and those affected by mental and physical illness and disability, has not gone away. At the same time, many local charities were struggling to cope with the increased demand while also suffering from decreased income. In view of this Worthing Islamic Social and Welfare Society continued the Poverty Relief Programme which started during the pandemic, to provide financial support, food, clothing and other essentials to local people of all faiths facing poverty and hardship.

Working with local charities and community groups we were able to reach those most in need by tapping into existing networks, while at the same time providing much-needed support to valuable community services which many people rely on. Thanks to funding from the ZVM Rangoonwala Foundation UK (Charity Reg. No. 271513), we were able to continue this important programme of relief throughout 2022 and 2023 to provide on-going support to those struggling with poverty and hardship. In total, we distributed £7,500 (2022: £7,500) through 8 (2022: 6) local groups, helping approximately hundreds of people in Worthing and the surrounding areas.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT
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Organisations supported through this Programme were:

- Superstar Arts
- Cycall Worthing
- Lancing and Sompting Foodbank
- The Adur Community Gateway CIC
- Safe in Sussex
- Worthing Food Foundation
- Worthing Soup Kitchen
- Worthing Islamic Society

9. Muslim Cemetery

After several years of discussion with the bereavement department of Worthing Borough Council, the Masjid managed to secure a new burial site at Worthing Cemetery for an additional 150 graves. Worthing Masjid is confident that this will provide for our burial needs for many years to come.

10. Visit My Mosque Day

We participated in the Visit My Mosque Day which is a national campaign facilitated by the Muslim Council of Britain (MCB). Worthing Masjid doors were open to the public from 11.00am to 5.00pm on Sunday 24th September 2023. We had over 40 non-Muslim visitors who were able to witness the daily life inside a mosque. They had the opportunity to ask questions and chat with the Imam and other local Muslims. Refreshments and snacks were available. It was an informal event in an atmosphere of friendship and goodwill. Each guest was given a gift to take home. The feedback we received was entirely positive.

RESERVES POLICY

Unrestricted funds at 31 March 2023 were £398,382 (2022: £390,259) of which £290,101 (2022: £290,709) was invested in tangible fixed assets for use by the Society. The Society therefore had a surplus of free reserves at 31 March 2023 of £108,281 (2022: £99,550), mainly represented by cash at bank and in-hand and debtors and prepayments.

The Trustees have determined that the priorities for the coming year are:

- a. To remain at the forefront in the provision of Islamic education in Worthing and the surrounding areas.
- b. To continue providing support to the local Muslim community and related Islamic organizations.
- c. To continue the propagation of Islamic Awareness to the Non-Muslim community of Worthing and the surrounding areas.

The trustees are aware that the level of the Society's financial reserves must be maintained which means that various fund-raising efforts will have to be organized to ensure the required finance are available to meet the objectives above.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT
31 MARCH 2023

RISK MANAGEMENT

The Trustees continue to keep the Society's activities under review, particularly in relation to major risks that may arise from time to time, and to monitor the effectiveness of the systems of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can be best mitigated.

SOCIETY'S TRUSTEES

The Trustees who served during the year to 31 March 2023 were:

Ali Abdul Rahman	Chairman
Aksar Uddin Sikder	Deputy Chairman
Mamun Basher	Treasurer
Fokar Uddin Ahmed	Assistant Treasurer
Imran Hafeez	Secretary
Nadeem Khan	Assistant Secretary
Sarmad Jamal	
Abdullah Mokul	
Mohammad Abdul Khahar	
Faraz Hamid	
Syed Farhan Bakht	
Kamran Chowdhury	
Abdul Naser Tawil	
Hamim Chowdhury	

Election to the Society's Board of Trustees is for a period of two years, at which time all shall stand down. Election shall be by ballot of all the fully paid members.

SOCIETY'S CUSTODIAN TRUSTEES

The current Custodian Trustees for the Society are:

[1] Abdul Hadi Khabbazeh; [2] Abdul Fatah Fansa; [3] Khalid Hasan; [4] Jamal Ahmed Khan; and [5] Aksar Uddin Sikder

The Register of Custodian Trustees, which according to the Society's constitution must be reviewed every five years, was last reviewed at the Monthly Executive Committee Meeting held on 13 January 2019. The next review must therefore be done before 13 January 2024.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT
31 MARCH 2023

SOCIETY'S MAIN AGENTS AND ADVISORS

Bankers:	HSBC Bank plc. 16 Goring Road, Worthing, West Sussex. BN12 4AW
Solicitors:	Rosemary Hensby, 20 Mulberry Lane, Goring-by-Sea, West Sussex, BN12 4NS
Independent Examiner:	Forhad Monsur, FCCA, MAAT, No. 5 Station Parade, Tarring Road, Worthing. BN11 4SS

TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the society and of the incoming resources and application of resources of the Society for that year. In preparing those accounts, the trustees are required to: -

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the society will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the society and to enable them to ensure that accounts comply with Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008 and the charity's governing document. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT
31 MARCH 2023

INDEPENDENT EXAMINER

At the last Annual General Meeting, Forhad Monsur FCCA MAAT, was appointed as the Society's Independent Examiner.

Signed for and on behalf of the Society's Trustees by:

Signed
Ali Abdul Rahman
Chairman

Signed
Imran Hafeez
Secretary

Signed
Mamunur Basher
Treasurer

Date: 12. November 2023

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

Independent Examiner's Report to the Trustees of 'Worthing Islamic Social and Welfare Society'

I report to the Society's Trustees on my examination of the accounts of the 'Worthing Islamic Social and Welfare Society' for the year ended 31 March 2023, which is set out on pages 9 to 14.

Respective responsibilities of trustees and examiner:

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement:

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 130 of the 2011 Charities Act;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements, or are not consistent with the Charities SORP (FRS102)

Signed.

Mr. Forhad Monsur FCCA, MAAT
Monsur & Co.
Chartered Certified Accountants
Independent Examiner

Date: 12. November. 2023

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Restricted £	Unrestricted £	Total 31.3.23	Total 31.3.22 £
Income from:					
Donations received	2	16,235	93,635	109,870	70,450
Investment Income(Rental income)			8,000	8,000	12,000
Subscriptions			2,060	2,060	8,180
Income tax refund			5,630	5,630	5,079
Madrassah fees			26,127	26,127	25,784
Home receivers			235	235	405
Furlough Grant			-	-	1,146
Rangoonwala funds	8	7,500	-	7,500	7,500
Zakat, Fitrah and Sadaqa	8	6,198	-	6,198	4,061
Other income			12,785	12,785	8,892
Total income		<u>29,933</u>	<u>148,472</u>	<u>178,405</u>	<u>143,497</u>
Expenditure:					
Expenditure on charitable activities:					
Wages and salaries	9		39,938	39,938	33,232
Rent			13,200	13,200	13,200
General and water rates			3,509	3,509	3,300
Building insurances			1,826	1,826	1,663
Light and heat			3,600	3,600	5,755
Repairs and renewals			2,297	2,297	3,367
Cleaning			1,878	1,878	1,615
Postage and stationery			1,234	1,234	1,129
Donations made		6,198	37,404	43,602	22,338
Telephone			893	893	817
Islamic books			1,025	1,025	1,026
Payroll services			360	360	330
Accountancy			500	500	500
Bank charges			470	470	93
Home receiver expenses			100	100	273
Covid expenses			-	-	187
Rangoonwala expenses	8	7,500	-	7,500	7,500
Sundry expenses			16,614	16,614	9,376
Depreciation - building			1,651	1,651	1,651
Depreciation - equipment			633	633	1,556
Total expenditure		<u>13,698</u>	<u>127,132</u>	<u>140,830</u>	<u>108,908</u>
Net income/(expenditure) and net movements in funds for the year		16,235	21,340	37,575	34,589
Transfer of funds		13,217	(13,217)	-	-
Reconciliation of funds:					
Total funds brought forward		281,531	390,259	671,790	637,201
Total funds carried forward		<u>310,983</u>	<u>398,382</u>	<u>709,365</u>	<u>671,790</u>

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	31.03.2023		31.03.2022	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	3		290,101		290,709
Investment Property	4		291,174		276,943
			<u>581,275</u>		<u>567,652</u>
CURRENT ASSETS					
Debtors and prepayments	5	5,080		7,033	
Cash at bank		144,113		114,554	
Cash in hand		1,861		685	
			<u>151,054</u>		<u>122,272</u>
LESS: CURRENT LIABILITIES					
Creditors and accruals	6		22,964		18,134
			<u>22,964</u>		<u>18,134</u>
NET CURRENT (LIABILITIES)/ASSETS			<u>128,090</u>		<u>104,138</u>
			<u>709,365</u>		<u>671,790</u>
Financed by:-					
ACCUMULATED FUND (Page 8)					
Unrestricted fund			398,382		390,259
Restricted fund	8		310,983		281,531
			<u>709,365</u>		<u>671,790</u>

Approved by the Society's Trustees on 12. November. 2023

Signed

.....
 Ali Abdul Rahman (Chairman)

Signed

.....
 Imran Hafeez (Secretary)

Signed

.....
 Mamunur Basher (Treasurer)

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

NOTES TO THE ACCOUNTS - 31 MARCH 2023

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared on an accruals basis under the historical cost convention, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland and the Charities Act 2011. The trustees consider there to be no material uncertainties about the Charity's ability to continue as a going concern. The accounts are

1.2 Depreciation

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over the period of their expected useful lives. The depreciation rates applied are as follows:

Freehold Buildings	2% per year on a straight line basis
Equipment	33% per year on a straight line basis

1.3 Fixed assets

All tangible fixed assets costing more than £250 are capitalised and carried in the balance sheet at historical cost.

Donated assets are capitalised at a reasonable estimate of their value to the Society.

1.4 Fund structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on the expenditure imposed by the donors. Whilst some donations are received mainly for specific programmes run during the year, the trustees consider that these are unrestricted.

1.5 Income recognition

All income are included in the statement of financial activities as soon as (a) the charity is entitled to the income and (b) the amount can be quantified with reasonable accuracy.

1.6 Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred.

2. DONATIONS RECEIVED

Included in the donations received figure of £109,870 (2022: £70,450) are receipts totalling £23,296 (2022: £22,354) from Friday Collections, £37,404 (2022: £18,278) from Charities Collections and £13,062 (2022: £11,630) from General Donations.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
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NOTES TO THE ACCOUNTS - 31 MARCH 2023

3. FIXED ASSETS

	Land	Buildings	Equipment	Total
<i>COSTS</i>				
As at 31.3.2022	50,000	270,856	24,932	345,788
Additions	-	-	1,676	1,676
Disposals	-	-	-	-
As at 31.3.2023	<u>50,000</u>	<u>270,856</u>	<u>26,608</u>	<u>347,464</u>
<i>DEPRECIATION</i>				
As at 31.3.2022	-	30,219	24,860	55,079
Charge for year	-	1,651	633	2,284
On disposal	-	-	-	-
As at 31.3.2023	<u>-</u>	<u>31,870</u>	<u>25,493</u>	<u>57,363</u>
<i>NET BOOK VALUE</i>				
As at 31.3.2023	<u>50,000</u>	<u>238,986</u>	<u>1,115</u>	<u>290,101</u>
As at 31.3.2022	<u>50,000</u>	<u>240,637</u>	<u>72</u>	<u>290,709</u>

4. INVESTMENT PROPERTY

	Land & Building
Cost	
As at 31.3.2022	276,943
Additions	14,231
Disposal	-
As at 31.3.2023	<u>291,174</u>
Fair value gain(loss)	
As at 31.3.2022	-
As at 31.3.2023	<u>-</u>
Fair Value	
As at 31.3.2023	<u>291,174</u>
As at 31.03.2022	<u>276,943</u>

5. DEBTORS AND PREPAYMENTS

	2023	2022
	£	£
Rates	-	2,033
Imagery Rights Penalty Refundable	80	-
Gift aid tax repayment	5,000	5,000
	<u>5,080</u>	<u>7,033</u>

6. CREDITORS AND ACCRUALS

	2023	2022
	£	£
Interest-free loan	15,000	15,000
Water rates	180	430
PAYE & NIC	859	219
Accountancy	500	500
Donations payable	6,425	1,985
	<u>22,964</u>	<u>18,134</u>

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

NOTES TO THE ACCOUNTS - 31 MARCH 2023

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 31.3.2023</i>	<i>Total 31.3.2022</i>
Fixed Assets	290,101	291,174	581,275	567,652
Current Assets	108,281	19,809	128,090	104,138
Total net assets	<u>398,382</u>	<u>310,983</u>	<u>709,365</u>	<u>671,790</u>

8. RESTRICTED FUNDS

	<i>Balance at 1.4.2022</i>	<i>Incoming resources</i>	<i>Resources expended & transfers</i>	<i>Balance at 31.3.2023</i>	<i>Balance at 31.3.2022</i>
Building Fund	277,957	16,235	13,217	307,409	277,957
Janazah Facilities Fund	3,574	-	-	3,574	3,574
Zakat, Fitrah and Sadaqa	-	6,198	(6,198)	-	-
Rangoonwala funds	-	7,500	(7,500)	-	-
	<u>281,531</u>	<u>29,933</u>	<u>(481)</u>	<u>310,983</u>	<u>281,531</u>

The Building Fund totalling £307,409 were received with a restriction imposed by the donors that these monies should only be used for future building development projects.

Zakat and Fitrah Funds are a form of specific charitable giving regulated in accordance with the tenets of the Holy Quran, to be solely used for the relief of poverty and financial hardship of Muslims wherever they may be.

The balance of the Janazah Facilities Fund totalling £3,574 were received with a restriction imposed by the donors that these monies should only be used for future janazah facilities project.

The Rangoonwala Funds totalling £7,500 were received from ZVM Rangoonwala Foundations UK with a restriction imposed by the donors that this money should only be used for the relief of hardship in the Worthing and surrounding areas.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

NOTES TO THE ACCOUNTS - 31 MARCH 2023

9. EMPLOYEES

Number of employees

The average monthly number of employees during the year was 4 (2022: 3).

Employment costs

	2023	2022
	£	£
Salaries	39,938	33,232
	<u>39,938</u>	<u>33,232</u>

There were no employees with annual emoluments of £60,000 or more.

10. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them were reimbursed any expenses.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

England & Wales - Charity number 294050

Accounts

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT

31 MARCH 2022

The Society's Trustees present their report together with the independently examined accounts for the year ended 31 March 2022.

SOCIETY'S OBJECTS

The principal objects of the Society are the advancement of the Islamic faith and the relief of poverty, i.e. by offering help and assistance to widows and widowers, the elderly, the disabled, the unemployed and the under-privileged generally, in whatever way possible, and by helping to arrange and attend to the burial of any deceased members of the Muslim Community and to assist the bereaved generally.

ORGANISATION

The Society carries out its objectives at the Worthing Islamic Cultural Centre. The Trustees determine the general policy of the running of the Worthing Islamic Cultural Centre. The day to day management of the Worthing Islamic Cultural Centre is delegated to the Imam.

PUBLIC BENEFIT

The current activities of the Society are detailed in the Trustees' Annual Report. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the Society's aims and objectives and in planning its future activities. The Society constitutes a public benefit entity as defined by the FRS 102.

POLICY

The policies of the Society are driven by its objectives. Policies also take into account current legislation relating to Charities. The Centre makes its facilities available to the local Muslim community and, in addition, opens its doors to the wider community (i.e. educational visits by local schools, local church groups, local cubs & scouts, etc.).

STATUS AND ADMINISTRATION

The Worthing Islamic Social and Welfare Society is governed by a Constitution adopted by resolution dated 17 November 1985 (as revised and ratified by full membership at AGM 2014) and being registered with the Charities Commission, is required to comply with the Charities Act. Its principal address is Worthing Islamic Cultural Centre, Ivy Arch Road, Worthing, West Sussex. BN14 8BX

FINANCIAL RESULTS

The accounts comply with the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard (FRS102) applicable in United Kingdom and Republic of Ireland.

The results for the year are set out in the Statement of Financial Activities on page 9.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

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REVIEW OF THE SOCIETY'S YEAR

In the year ended 31 March 2022, the Society received £143,497 (2021: £107,099), in donations, madrasah fees, grants, subscriptions etc., and spent £108,908 (2021: £91,090) leaving an overall surplus of £34,589 (2021: £16,009). During the year the Society successfully fulfilled many of its core objectives as far as was possible within Covid Guidelines, some of which are mentioned below:

- 1) Offered facilities for the five Daily prayers, Friday prayers and the two Eid prayers. There is now a regular second jama'at being offered for Friday prayers.
- 2) Made arrangements for Ramadhan, i.e. Taraweeh prayers, Iftaar, Iktikaf, etc. Our local Madrassa students also led part of the Taraweeh prayers, and we had 5 people sitting in Iktikaf this year which is the highest number ever.
- 3) Distributed donations of £22,338 (2021: £1,185) to the poor and needy and to other institutions with similar objectives.
- 4) Organised Quran reading and Islamic knowledge classes for children. Imam made himself available to teach adults. He also continued to deliver Tafsir lessons at weekends.
- 5) Visited the sick at their homes and in hospitals.
- 6) Performed marriage ceremonies and provided marriage and divorce counseling.
- 7) Performed funeral services i.e. washing, burial and prayers, and comforted the bereaved. Burials are now regularly taking place within 24 hours of the deceased passing away.

Several other significant events also took place during the year, as follows:

1. The children's Madrassa continues to flourish under the dedicated leadership of Imam Idris Nawab with the help of the teachers and several volunteers. A total of 126 (2021: 106) children are now on the Madrassa register and an average of 90 (2021: 90) regularly attend. There has been a surge in new admissions in September 2022. Two of our ex-students have joined Madrassa to complete Hifz and one ex-student is now enrolled in Medinah University to study for an Islamic Degree. Worthing Masjid will continue to recruit teachers and volunteers to meet its growing needs.
2. In addition to the daily Quran and Islamic Study classes, the following events took place:
 - a. Imam tested all of the children before Ramadhan and then contacted parents of the children who he has concerns about in terms of their academic progress.
 - b. Teachers recruited to help and support Imam Idris with the children's classes.
 - c. Volunteers recruited to ensure children receive a more holistic Islamic Education.
3. The maintenance of an on-line document repository for the secure archiving of all Society related documents.
4. The internet domain names www.worthingmasjid.co.uk and www.worthingmasjid.com continued to be formally reserved by the centre. The new Masjid website continues to offer many facilities including:
 - a. Real-time display of Jama'at times throughout the year
 - b. Information about forthcoming events and talks at the centre.
 - c. Downloadable prayer timetables for the year.
 - d. Downloadable online documents such as the constitution and gift aid/bankers order forms, visitor guidelines and timetables.
 - e. 'How to Find Us', 'About us' and 'Services' sections.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

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5. Successfully organised the Eid-ul-Fitr and Eid-ul-Adha congregational prayers in the park, ensuring that the Sunnah of offering Eid Salah outdoors are observed and made available to the Worthing Muslim community.
6. Throughout the year we welcomed various local community/religious groups, schools, scouts/cubs and other groups to the Masjid. The Imam also visited local schools to give talks on Islam. He has also been invited and now sits on the Board of "SACRE"; which is the body responsible for religious education for schools in Sussex.
7. As can be seen in the Accounts, this year the Masjid claimed back income tax on gift aid donations totalling £5,079 (2021: £4,500).
8. A key fob and door entry procedure is kept in operation, thereby improving Masjid security whilst at the same time allowing freer use of the Masjid facilities.

9. COVID-19 Poverty Relief Programme

The COVID-19 pandemic exacerbated the challenges faced by many of the most vulnerable people in our local community, including the elderly, struggling families, homeless people and those affected by mental and physical illness and disability. At the same time, many local charities were struggling to cope with the increased demand while also suffering from decreased income. In response, Worthing Islamic Social and Welfare Society initiated an urgent COVID-19 Poverty Relief Programme to provide financial support, food, clothing and other essentials to local people of all faiths affected by the pandemic.

Working with local charities and community groups we were able to reach those most in need by tapping into existing networks, while at the same time providing much-needed support to valuable community services which many people rely on. Thanks to funding from the ZVM Rangoonwala Foundation UK (Charity Reg. No. 271513), we were able to expand this important programme of relief throughout 2021 to provide on-going support to those struggling with poverty and hardship. In total, we distributed £7,500 (2021: £10,000) through 6 (2021: 6) local groups, helping approximately hundreds of people in Worthing and the surrounding areas. In 2022, as the effects of the pandemic continued, we were able to continue this support, and have recently received additional funding from the ZVM Rangoonwala Foundation UK to extend the programme in 2023.

Organisations supported through this Programme were:

- Community Spirit
- Cycall Worthing
- Deen Relief
- The Adur and Worthing Gateway Hub
- Home-Start
- Safe in Sussex
- Worthing Food Bank
- Worthing Food Foundation
- Worthing Soup Kitchen
- Worthing Islamic Society

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

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10. Ramadan Iftaar Programme

Ramadan, the month of fasting, is the most important and sacred month in the Islamic calendar. It is also a time in which the community typically comes together. For the 2020 and 2021 Ramadhans, the activities of the Worthing Islamic Social and Welfare Society were limited due to the restrictions of the COVID-19 pandemic, as were communal Ramadhan activities up and down the country. For vulnerable Muslims in the community, one of the most significant services provided by the Society each year has been the provision of daily Iftaar (the meal which breaks the fast) in the mosque. In the absence of a communal Iftaar at the mosque in 2020 and 2021, the Society initiated a programme of providing Iftaar directly to the homes of those Muslims who needed it in Worthing and the surrounding areas. Funded by the kind donations of our supporters, and working in collaboration with a number of local businesses, we were able to provide a large number of Muslims with Iftaar, every single day of Ramadhan. Through this project, these people got the most out of the Holy Month, without having to worry about where their next Iftaar meal was coming from at the end of the fasting day. We are very happy that for this 2022 Ramadhan we were able to go back to having communal Iftaar at the mosque.

11. Muslim Cemetery

After several years of discussion with the bereavement department of Worthing Borough Council, the Masjid managed to secure a new burial site at Worthing Cemetery for and additional 150 graves. Worthing Masjid is confident that this will provide for our burial needs for many years to come.

12. Visit My Mosque Day

We participated in the Visit My Mosque Day which is a national campaign facilitated by the Muslim Council of Britain (MCB). Worthing Masjid doors were open to the public from 11.00am to 5.00pm on Sunday 4th September 2022. We had over 40 non-Muslim visitors who were able to witness the daily life inside a mosque. They had the opportunity to ask questions and chat with the Imam and other local Muslims. Refreshments and snacks were available. It was an informal event in an atmosphere of friendship and goodwill. Each guest was given a gift to take home. The feedback we received was entirely positive.

RESERVES POLICY

Unrestricted funds at 31 March 2022 were £390,259 (2021: £356,684) of which £290,709 (2021: £293,916) was invested in tangible fixed assets for use by the Society. The Society therefore had a surplus of free reserves at 31 March 2022 of £99,550 (2021: £62,768), mainly represented by cash at bank and in-hand and debtors and prepayments.

The Trustees have determined that the priorities for the coming year are:

- a. To remain at the forefront in the provision of Islamic education in Worthing and the surrounding areas.
- b. To continue providing support to the local Muslim community and related Islamic organizations.
- c. To continue the propagation of Islamic Awareness to the Non-Muslim community of Worthing and the surrounding areas.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

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The trustees are aware that the level of the Society's financial reserves must be maintained which means that various fund-raising efforts will have to be organized to ensure the required finance are available to meet the objectives above.

RISK MANAGEMENT

The Trustees continue to keep the Society's activities under review, particularly in relation to major risks that may arise from time to time, and to monitor the effectiveness of the systems of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can be best mitigated.

SOCIETY'S TRUSTEES

The Trustees who served during the year to 31 March 2022 were:

Ali Abdul Rahman	Chairman
Aksar Uddin Sikder	Deputy Chairman
Liton Chowdhury	Treasurer (stepped down on 19 December 2021)
Fokar Uddin Ahmed	Assistant Treasurer
Imran Hafeez	Secretary
Nadeem Khan	Assistant Secretary
Sarmad Jamal	
Sultan Ahmed	(stepped down on 19 December 2021)
Abdullah Mokul	
Yakoub Purches	(stepped down on 19 December 2021)
Mohammad Abdul Khahar	
Mamounur Sheikh Rahman	(stepped down on 19 December 2021)
Raza Khan	(stepped down on 19 December 2021)
Shaheenur Rahman	(stepped down on 30 June 2021)
Mamun Basher	Treasurer (appointed on 19 December 2021)
Faraz Hamid	(appointed on 19 December 2021)
Syed Farhan Bakht	(appointed on 19 December 2021)
Kamaran Chowdhury	(appointed on 19 December 2021)
Abdul Naser Tawil	(appointed on 19 December 2021)
Hamim Chowdhury	(appointed on 19 December 2021)

Election to the Society's Board of Trustees is for a period of two years, at which time all shall stand down. Election shall be by ballot of all the fully paid members.

SOCIETY'S CUSTODIAN TRUSTEES

The current Custodian Trustees for the Society are:

[1] Abdul Hadi Khabbaze; [2] Abdul Fatah Fansa; [3] Khalid Hasan; [4] Jamal Ahmed Khan; and [5] Aksar Uddin Sikder

The Register of Custodian Trustees, which according to the Society's constitution must be reviewed every five years, was last reviewed at the Monthly Executive Committee Meeting held on 13 January 2019. The next review must therefore be done before 13 January 2024.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

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31 MARCH 2022

SOCIETY'S MAIN AGENTS AND ADVISORS

Bankers:	HSBC Bank plc. 16 Goring Road, Worthing, West Sussex. BN12 4AW
Solicitors:	Rosemary Hensby, 20 Mulberry Lane, Goring-by-Sea, West Sussex, BN12 4NS
Independent Examiner:	Forhad Monsur, MAAT ACCA, No. 5 Station Parade, Tarring Road, Worthing. BN11 4SS

TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the society and of the incoming resources and application of resources of the Society for that year. In preparing those accounts, the trustees are required to: -

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the society will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the society and to enable them to ensure that accounts comply with Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008 and the charity's governing document. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

THE IMPACT OF THE COVID-19 PANDEMIC

On the 23rd March 2020, just a week before the start of this Financial Account year, strict Covid-19 lockdown rules were announced for the entire United Kingdom. A day before, in anticipation of the announcement the doors of the Centre were closed to the general public and all public worship was suspended. The teaching staff and the Assistant Imam were placed on Furlough. The Principal Imam was kept on the payroll as he was instructed to publicly broadcast and establish the prayers in accordance with the requirements of our faith. He also kept in regular contact with the vulnerable members of our society and held online classes for the Madrasah children. In January 2022, the Centre was fully open again.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
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TRUSTEES' ANNUAL REPORT
31 MARCH 2022

INDEPENDENT EXAMINER

At the last Annual General Meeting, Forhad Monsur MAAT, ACCA, was appointed as the Society's Independent Examiner.

Signed for and on behalf of the Society's Trustees by:

Signed
Ali Abdul Rahman
Chairman

Signed
Imran Hafeez
Secretary

Signed
Mamunur Basher
Treasurer

Date: 2.10.22

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

Independent Examiner's Report to the Trustees of 'Worthing Islamic Social and Welfare Society'

I report to the Society's Trustees on my examination of the accounts of the 'Worthing Islamic Social and Welfare Society' for the year ended 31 March 2022, which is set out on pages 9 to 14.

Respective responsibilities of trustees and examiner:

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement:

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 130 of the 2011 Charities Act;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements, or are not consistent with the Charities SORP (FRS102)

Signed

Mr. Forhad Monsur
MAAT, ACCA
Independent Examiner

Date: 3-10-22

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Restricted £	Unrestricted £	Total 31.3.22	Total 31.3.21 £
Income from:					
Donations received	2	1,014	69,436	70,450	32,203
Investment Income(Rental income)			12,000	12,000	12,000
Subscriptions			8,180	8,180	8,995
Income tax refund			5,079	5,079	4,500
Madrassah fees			25,784	25,784	14,183
Home receivers			405	405	235
Furlough Grant			1,146	1,146	13,514
Rangoonwala funds		7,500	-	7,500	10,000
Zakat, Fitrah and Sadaqa	7	4,061	-	4,061	1,185
Other income			8,892	8,892	10,284
Total income		<u>12,575</u>	<u>130,922</u>	<u>143,497</u>	<u>107,099</u>
Expenditure:					
Expenditure on charitable activities:					
Wages and salaries	9		33,232	33,232	40,285
Rent			13,200	13,200	13,200
General and water rates			3,300	3,300	2,950
Building insurances			1,663	1,663	1,574
Light and heat			5,755	5,755	3,975
Repairs and renewals			3,367	3,367	2,396
Cleaning			1,615	1,615	953
Postage and stationery			1,129	1,129	807
Donations made		4,061	18,277	22,338	1,185
Telephone			817	817	898
Islamic books			1,026	1,026	433
Payroll services			330	330	645
Accountancy			500	500	500
Bank charges			93	93	5
Home receiver expenses			273	273	100
Covid expenses			187	187	1,359
Rangoonwala expenses		7,500	-	7,500	10,000
Sundry expenses			9,376	9,376	5,996
Depreciation - building			1,651	1,651	1,651
Depreciation - equipment			1,556	1,556	2,178
Total expenditure		<u>11,561</u>	<u>97,347</u>	<u>108,908</u>	<u>91,090</u>
Net income/(expenditure) and net movements in funds for the year		1,014	33,575	34,589	16,009
Transfer of funds		-	-	-	-
Reconciliation of funds:					
Total funds brought forward		280,517	356,684	637,201	621,192
Total funds carried forward		<u>281,531</u>	<u>390,259</u>	<u>671,790</u>	<u>637,201</u>

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	31.03.2022		31.03.2021	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	3		290,709		293,916
Investment Property	4		<u>276,943</u>		<u>276,943</u>
			<u>567,652</u>		<u>570,859</u>
CURRENT ASSETS					
Debtors and prepayments	5		7,033		11,336
Cash at bank			114,554		71,785
Cash in hand			685		464
			<u>122,272</u>		<u>83,585</u>
LESS: CURRENT LIABILITIES					
Creditors and accruals	6		<u>18,134</u>		<u>17,243</u>
			<u>18,134</u>		<u>17,243</u>
NET CURRENT (LIABILITIES)/ASSETS			<u>104,138</u>		<u>66,342</u>
			<u>671,790</u>		<u>637,201</u>
Financed by:-					
ACCUMULATED FUND (Page 8)					
Unrestricted fund			390,259		356,684
Restricted fund	8		<u>281,531</u>		<u>280,517</u>
			<u>671,790</u>		<u>637,201</u>

Approved by the Society's Trustees on 2.10.22

Signed

 Ali Abdul Rahman (Chairman)

Signed

 Imran Hafeez (Secretary)

Signed

 Mamunur Basher (Treasurer)

NOTES TO THE ACCOUNTS - 31 MARCH 2022

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared on an accruals basis under the historical cost convention, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland and the Charities Act 2011. The trustees consider there to be no material uncertainties about the Charity's ability to continue as a going concern. The accounts are

1.2 Depreciation

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over the period of their expected useful lives. The depreciation rates applied are as follows:

Freehold Buildings	2% per year on a straight line basis
Equipment	33% per year on a straight line basis

1.3 Fixed assets

All tangible fixed assets costing more than £250 are capitalised and carried in the balance sheet at historical cost.

Donated assets are capitalised at a reasonable estimate of their value to the Society.

1.4 Fund structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on the expenditure imposed by the donors. Whilst some donations are received mainly for specific programmes run during the year, the trustees consider that these are unrestricted.

1.5 Income recognition

All income are included in the statement of financial activities as soon as (a) the charity is entitled to the income and (b) the amount can be quantified with reasonable accuracy.

1.6 Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred.

2. DONATIONS RECEIVED

Included in the donations received figure of £70,450 (2021: £32,203) are receipts totalling £22,354 (2021: £12,560) from Friday Collections, £18,278 (2021: £Nil) from Charities Collections and £11,630 (2021: £6,714) from General Donations.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
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NOTES TO THE ACCOUNTS - 31 MARCH 2022

3. FIXED ASSETS

	Land	Buildings	Equipment	Total
<i>COSTS</i>				
As at 31.3.2021	50,000	270,856	24,932	345,788
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31.3.2022	<u>50,000</u>	<u>270,856</u>	<u>24,932</u>	<u>345,788</u>
<i>DEPRECIATION</i>				
As at 31.3.2021	-	28,568	23,304	51,872
Charge for year	-	1,651	1,556	3,207
On disposal	-	-	-	-
As at 31.3.2022	<u>-</u>	<u>30,219</u>	<u>24,860</u>	<u>55,079</u>
<i>NET BOOK VALUE</i>				
As at 31.3.2022	<u>50,000</u>	<u>240,637</u>	<u>72</u>	<u>290,709</u>
As at 31.3.2021	<u>50,000</u>	<u>242,288</u>	<u>1,628</u>	<u>293,916</u>

4. INVESTMENT PROPERTY

	Land & Building
Cost	
As at 31.3.2021	276,943
Additions	-
Disposal	-
As at 31.3.2022	<u>276,943</u>
Fair value gain(loss)	
As at 31.3.2021	-
As at 31.3.2022	-
Fair Value	
As at 31.3.2022	<u>276,943</u>
As at 31.03.2021	<u>276,943</u>

5. DEBTORS AND PREPAYMENTS

	2022 £	2021 £
Rates	2,033	-
Gift aid tax repayment	5,000	11,336
	<u>7,033</u>	<u>11,336</u>

6. CREDITORS AND ACCRUALS

	2022 £	2021 £
Interest-free loan	15,000	15,000
Water rates	430	292
PAYE & NIC	219	172
Accountancy	500	500
Donations payable	1,985	1,279
	<u>18,134</u>	<u>17,243</u>

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

NOTES TO THE ACCOUNTS - 31 MARCH 2022

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 31.3.2022</i>	<i>Total 31.3.2021</i>
Fixed Assets	290,709	276,943	567,652	570,859
Current Assets	99,550	4,588	104,138	66,342
Total net assets	<u>390,259</u>	<u>281,531</u>	<u>671,790</u>	<u>637,201</u>

8. RESTRICTED FUNDS

	<i>Balance at 1.4.2021</i>	<i>Incoming resources</i>	<i>Resources expended & transfers</i>	<i>Balance at 31.3.2022</i>	<i>Balance at 31.3.2021</i>
Building Fund	276,943	1,014	-	277,957	276,943
Janazah Facilities Fund	3,574	-	-	3,574	3,574
Zakat, Fitrah and Sadaqa	-	4,061	(4,061)	-	-
Rangoonwala funds	-	7,500	(7,500)	-	-
	<u>280,517</u>	<u>12,575</u>	<u>(11,561)</u>	<u>281,531</u>	<u>280,517</u>

The Building Fund totalling £277,957 were received with a restriction imposed by the donors that these monies should only be used for future building development projects.

Zakat and Fitrah Funds are a form of specific charitable giving regulated in accordance with the tenets of the Holy Quran, to be solely used for the relief of poverty and financial hardship of Muslims wherever they may be.

The balance of the Janazah Facilities Fund totalling £3,574 were received with a restriction imposed by the donors that these monies should only be used for future janazah facilities project.

The Rangoonwala Funds totalling £7,500 were received from ZVM Rangoonwala Foundations UK with a restriction imposed by the donors that this money should only be used for the relief of hardship in the Worthing and surrounding areas.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

NOTES TO THE ACCOUNTS - 31 MARCH 2022

9. EMPLOYEES

Number of employees

The average monthly number of employees during the year was 3 (2022: 4).

Employment costs

	2022	2021
	£	£
Salaries	33,232	40,285
	<u>33,232</u>	<u>40,285</u>

There were no employees with annual emoluments of £60,000 or more.

10. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them were reimbursed any expenses.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

England & Wales - Charity number 294050

Accounts

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT 31 MARCH 2021

The Society's Trustees present their report together with the independently examined accounts for the year ended 31 March 2021.

SOCIETY'S OBJECTS

The principal objects of the Society are the advancement of the Islamic faith and the relief of poverty, i.e. by offering help and assistance to widows and widowers, the elderly, the disabled, the unemployed and the under-privileged generally, in whatever way possible, and by helping to arrange and attend to the burial of any deceased members of the Muslim Community and to assist the bereaved generally.

ORGANISATION

The Society carries out its objectives at the Worthing Islamic Cultural Centre. The Trustees determine the general policy of the running of the Worthing Islamic Cultural Centre. The day to day management of the Worthing Islamic Cultural Centre is delegated to the Imam.

PUBLIC BENEFIT

The current activities of the Society are detailed in the Trustees' Annual Report. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the Society's aims and objectives and in planning its future activities. The Society constitutes a public benefit entity as defined by the FRS 102.

POLICY

The policies of the Society are driven by its objectives. Policies also take into account current legislation relating to Charities. The Centre makes its facilities available to the local Muslim community and, in addition, opens its doors to the wider community (i.e. educational visits by local schools, local church groups, local cubs & scouts, etc.).

STATUS AND ADMINISTRATION

The Worthing Islamic Social and Welfare Society is governed by a Constitution adopted by resolution dated 17 November 1985 (as revised and ratified by full membership at AGM 2014) and being registered with the Charities Commission, is required to comply with the Charities Act. Its principal address is Worthing Islamic Cultural Centre, Ivy Arch Road, Worthing, West Sussex. BN14 8BX

FINANCIAL RESULTS

The accounts comply with the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard (FRS102) applicable in United Kingdom and Republic of Ireland.

The results for the year are set out in the Statement of Financial Activities on page 8.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT

31 MARCH 2021

REVIEW OF THE SOCIETY'S YEAR

In the year ended 31 March 2021, the Society received £107,099 (2020: £158,735), in donations, madrasah fees, grants, subscriptions etc., and spent £91,090 (2020: £87,716) leaving an overall surplus of £16,009 (2020: £71,019). During the year the Society successfully fulfilled many of its core objectives as far as was possible within Covid Guidelines, some of which are mentioned below:

- 1) Offered facilities for the five Daily prayers, Friday prayers and the two Eid prayers.
- 2) Made arrangements for Ramadhan, i.e. Taraweeh prayers, Iftaar, Iktikaf, etc.
- 3) Distributed donations of £1,185 (2020: £18,491) to the poor and needy and to other institutions with similar objectives.
- 4) Organised Quran reading and Islamic knowledge classes for children.
- 5) Visited the sick at their homes and in hospitals.
- 6) Performed marriage ceremonies and provided marriage and divorce counseling.
- 7) Performed funeral services i.e. washing, burial and prayers, and comforted the bereaved.

Several other significant events also took place during the year, as follows:

1. The children's Madrassa continues to flourish under the dedicated leadership of Imam Idris Nawab with the help of the teachers and several volunteers. A total of 106 (2020: 98) children are now on the Madrassa register and an average of 90 (2020: 83) regularly attend.
2. In addition to the daily Quran and Islamic Study classes, the following events took place:
 - a. Individual student progress reports sent out to parents.
 - b. Teachers recruited to help and support Imam Idris with the children's classes.
3. The maintenance of an on-line document repository for the secure archiving of all Society related documents.
4. The internet domain names www.worthingmasjid.co.uk and www.worthingmasjid.com continued to be formally reserved by the centre. The new Masjid website continues to offer many facilities including:
 - a. Real-time display of Jama'at times throughout the year
 - b. Information about forthcoming events and talks at the centre.
 - c. Downloadable prayer timetables for the year.
 - d. Downloadable online documents such as the constitution and gift aid/bankers order forms, visitor guidelines and timetables.
 - e. 'How to Find Us', 'About us' and 'Services' sections.
5. Successfully organised the Eid-ul-Fitr and Eid-ul-Adha congregational prayers in the park, ensuring that the Sunnah of offering Eid Salah outdoors are observed and made available to the Worthing Muslim community.
6. Throughout the year we welcomed various local community/religious groups, schools, scouts/cubs and other groups to the Masjid. The Imam also visited local schools to give talks on Islam. He has also been invited and now sits on the Board of "SACRE"; which is the body responsible for religious education for schools in Sussex.
7. As can be seen in the Accounts, this year the Masjid claimed back income tax on gift aid donations totalling £4,500 (2020: £6,810).

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT

31 MARCH 2021

8. A key fob and door entry procedure is kept in operation, thereby improving Masjid security whilst at the same time allowing freer use of the Masjid facilities.

9. COVID-19 Poverty Relief Programme

The COVID-19 pandemic exacerbated the challenges faced by many of the most vulnerable people in our local community, including the elderly, struggling families, homeless people and those affected by mental and physical illness and disability. At the same time, many local charities were struggling to cope with the increased demand while also suffering from decreased income. In response, Worthing Islamic Social and Welfare Society initiated an urgent COVID-19 Poverty Relief Programme to provide financial support, food, clothing and other essentials to local people of all faiths affected by the pandemic.

Working with local charities and community groups we were able to reach those most in need by tapping into existing networks, while at the same time providing much-needed support to valuable community services which many people rely on. Thanks to funding from the ZVM Rangoonwala Foundation UK (Charity Reg. No. 271513), we were able to expand this important programme of relief throughout 2020 to provide on-going support to those struggling with poverty and hardship. In total, we distributed £10,000 through 10 local groups, helping approximately hundreds of people in Worthing and the surrounding areas. In 2021, as the effects of the pandemic continued, we were able to continue this support, and have recently received additional funding from the ZVM Rangoonwala Foundation UK to extend the programme in 2022.

A full list of organisations supported through the Programme can be found below:

- Community Spirit
- Cycall Worthing
- Deen Relief
- The Gateway Hub
- Home-Start
- Safe in Sussex
- Worthing Food Bank
- Worthing Food Foundation
- Worthing Soup Kitchen
- Worthing Islamic Society

10. Ramadan Iftaar Programme

Ramadan, the month of fasting, is the most important and sacred month in the Islamic calendar. It is also a time in which the community typically comes together. For the past two Ramadhans, the activities of the Worthing Islamic Social and Welfare Society have been limited due to the restrictions of the COVID-19 pandemic, as have communal Ramadhan activities up and down the country. For vulnerable Muslims in the community, one of the most significant services provided by the Society each year has been the provision of daily Iftaar (the meal which breaks the fast) in the mosque. In the absence of a communal Iftaar at the mosque as in previous years, the Society decided to initiate a programme to provide Iftaar directly to the homes of those Muslims who needed it in Worthing and the surrounding areas. Funded by the kind donations of our supporters, and working in collaboration with a number of local businesses, we were able to provide 27 Muslims with Iftaar, every single day of Ramadhan. Through this project, these people could get the most out of the Holy Month, without having to worry about where their next Iftaar meal was coming from at the end of the fasting day.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT 31 MARCH 2021

RESERVES POLICY

Unrestricted funds at 31 March 2021 were £356,684 (2020: £377,537) of which £293,916 (2020: £297,745) was invested in tangible fixed assets for use by the Society. The Society therefore had a surplus of free reserves at 31 March 2021 of £62,768 (2020: £79,792), mainly represented by cash at bank and in-hand and debtors and prepayments.

The Trustees have determined that the priorities for the coming year are:

- a. To remain at the forefront in the provision of Islamic education in Worthing and the surrounding areas.
- b. To continue providing support to the local Muslim community and related Islamic organizations.
- c. To continue the propagation of Islamic Awareness to the Non-Muslim community of Worthing and the surrounding areas.

The trustees are aware that the level of the Society's financial reserves must be maintained which means that various fund-raising efforts will have to be organized to ensure the required finance are available to meet the objectives above.

RISK MANAGEMENT

The Trustees continue to keep the Society's activities under review, particularly in relation to major risks that may arise from time to time, and to monitor the effectiveness of the systems of internal controls and other viable means, including insurance cover where appropriate, by which those risks already identified by the Trustees can be best mitigated.

SOCIETY'S TRUSTEES

The Trustees who served during the year to 31 March 2021 were:

Ali Abdul Rahman	Chairman
Aksar Uddin Sikder	Deputy Chairman
Liton Chowdhury	Treasurer (stepped down on 19 December 2021)
Fokar Uddin Ahmed	Assistant Treasurer
Imran Hafeez	Secretary
Nadeem Khan	Assistant Secretary
Sarmad Jamal	
Sultan Ahmed	(stepped down on 19 December 2021)
Abdullah Mokul	
Yakoub Purches	(stepped down on 19 December 2021)
Mohammad Abdul Khahar	
Mamounur Sheikh Rahman	(stepped down on 19 December 2021)
Raza Khan	
Shaheenur Rahman	(stepped down on 30 June 2021)

Election to the Society's Board of Trustees is for a period of two years, at which time all shall stand down. Election shall be by ballot of all the fully paid members.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT

31 MARCH 2021

SOCIETY'S CUSTODIAN TRUSTEES

The current Custodian Trustees for the Society are:

[1] Abdul Hadi Khabbaze; [2] Abdul Fatah Fansa; [3] Khalid Hasan; [4] Jamal Ahmed Khan; and [5] Aksar Uddin Sikder

The Register of Custodian Trustees, which according to the Society's constitution must be reviewed every five years, was last reviewed at the Monthly Executive Committee Meeting held on 13 January 2019. The next review must therefore be done before 13 January 2024.

SOCIETY'S MAIN AGENTS AND ADVISORS

Bankers:	HSBC Bank plc. 16 Goring Road, Worthing, West Sussex. BN12 4AW
Solicitors:	Rosemary Hensby, 20 Mulberry Lane, Goring-by-Sea, West Sussex, BN12 4NS
Independent Examiner:	Forhad Monsur, MAAT ACCA, No. 5 Station Parade, Tarring Road, Worthing. BN11 4SS

TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the society and of the incoming resources and application of resources of the Society for that year. In preparing those accounts, the trustees are required to: -

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the society will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the society and to enable them to ensure that accounts comply with Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008 and the charity's governing document. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY

REGISTERED CHARITY NUMBER: 294050

TRUSTEES' ANNUAL REPORT

31 MARCH 2021

THE IMPACT OF THE COVID-19 PANDEMIC

On the 23rd March 2020, just a week before the start of this Financial Account year, strict Covid-19 lockdown rules were announced for the entire United Kingdom. A day before, in anticipation of the announcement the doors of the Centre were closed to the general public and all public worship was suspended. The teaching staff and the Assistant Imam were placed on Furlough. The Principal Imam was kept on the payroll as he was instructed to publicly broadcast and establish the prayers in accordance with the requirements of our faith. He also kept in regular contact with the vulnerable members of our society and held online classes for the Madrasah children. At the time of writing this Report (January 2022), the Centre is now fully open.

INDEPENDENT EXAMINER

At the last Annual General Meeting, Forhad Monsur MAAT, ACCA, was appointed as the Society's Independent Examiner.

Signed for and on behalf of the Society's Trustees by:

Ali Abdul Rahman
Chairman

Imran Hafeez
Secretary

Mamunur Basher
Treasurer

Date:

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

Independent Examiner's Report to the Trustees of 'Worthing Islamic Social and Welfare Society'

I report to the Society's Trustees on my examination of the accounts of the 'Worthing Islamic Social and Welfare Society' for the year ended 31 March 2021, which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiner:

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement:

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 130 of the 2011 Charities Act;
- the accounts do not accord with such records:
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements, or are not consistent with the Charities SORP (FRS102)

Mr. Forhad Monsur
MAAT, ACCA
Independent Examiner

Date:

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Restricted £	Unrestricted £	Total 31.3.21	Total 31.3.20 £
Income from:					
Donations received	2	-	32,203	32,203	104,011
Investment Income(Rental income)			12,000	12,000	12,000
Subscriptions			8,995	8,995	1,850
Income tax refund			4,500	4,500	6,810
Madrassah fees			14,183	14,183	23,240
Home receivers			235	235	4,810
Furlough Grant			13,514	13,514	-
Rangoonwala funds		10,000	-	10,000	-
Zakat, Fitrah and Sadaqa	7	1,185		1,185	6,014
Other income			10,284	10,284	-
Total income		<u>11,185</u>	<u>95,914</u>	<u>107,099</u>	<u>158,735</u>
Expenditure:					
Expenditure on charitable activities:					
Wages and salaries	9		40,285	40,285	26,298
Rent			13,200	13,200	13,200
General and water rates			2,950	2,950	3,489
Building insurances			1,574	1,574	1,510
Light and heat			3,975	3,975	3,100
Repairs and renewals			2,396	2,396	4,925
Cleaning			953	953	1,331
Postage and stationery			807	807	1,273
Donations made		1,185	-	1,185	18,491
Telephone			898	898	797
Islamic books			433	433	934
Payroll services			645	645	305
Accountancy			500	500	500
Bank charges			5	5	-
Home receiver expenses			100	100	-
Covid expenses			1,359	1,359	-
Rangoonwala expenses		10,000		10,000	-
Sundry expenses			5,996	5,996	7,769
Depreciation - building			1,651	1,651	1,651
Depreciation - equipment			2,178	2,178	2,143
Total expenditure		<u>11,185</u>	<u>79,905</u>	<u>91,090</u>	<u>87,716</u>
Net income/(expenditure) and net movements in funds for the year		-	16,009	16,009	71,019
Transfer of funds		36,862	(36,862)	-	-
Reconciliation of funds:					
Total funds brought forward		243,655	377,537	621,192	550,173
Total funds carried forward		<u>280,517</u>	<u>356,684</u>	<u>637,201</u>	<u>621,192</u>

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	31.03.2021		31.03.2020	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	3		293,916		297,745
Investment Property	4		<u>276,943</u>		<u>276,943</u>
			570,859		574,688
CURRENT ASSETS					
Debtors and prepayments	5	11,336		8,691	
Cash at bank		71,785		52,443	
Cash in hand		464		2,797	
		<u>83,585</u>		<u>63,931</u>	
LESS: CURRENT LIABILITIES					
Creditors and accruals	6		17,243		17,427
			<u>17,243</u>		<u>17,427</u>
NET CURRENT (LIABILITIES)/ASSETS			<u>66,342</u>		<u>46,504</u>
			<u>637,201</u>		<u>621,192</u>
Financed by:-					
ACCUMULATED FUND (Page 8)					
Unrestricted fund			356,684		377,537
Restricted fund	8		<u>280,517</u>		<u>243,655</u>
			<u>637,201</u>		<u>621,192</u>

Approved by the Society's Trustees

.....
Ali Abdul Rahman (Chairman)

.....
Imran Hafeez (Secretary)

.....
Mamunur Basher (Treasurer)

NOTES TO THE ACCOUNTS - 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of Accounting

The financial statements have been prepared on an accruals basis under the historical cost convention, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland and the Charities Act 2011. The trustees consider there to be no material uncertainties about the Charity's ability to continue as a going concern. The accounts are

1.2 Depreciation

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets, other than freehold land, over the period of their expected useful lives. The depreciation rates applied are as follows:

Freehold Buildings	2% per year on a straight line basis
Equipment	33% per year on a straight line basis

1.3 Fixed assets

All tangible fixed assets costing more than £250 are capitalised and carried in the balance sheet at historical cost.

Donated assets are capitalised at a reasonable estimate of their value to the Society.

1.4 Fund structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on the expenditure imposed by the donors. Whilst some donations are received mainly for specific programmes run during the year, the trustees consider that these are unrestricted.

1.5 Income recognition

All income are included in the statement of financial activities as soon as (a) the charity is entitled to the income and (b) the amount can be quantified with reasonable accuracy.

1.6 Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred.

2. DONATIONS RECEIVED

Included in the donations received figure of £32,203 (2020: £104,011) are receipts totalling £12,560 (2020: £17,841) from Friday Collections, £Nil (2020: £12,477) from Charities Collections and £6,564 (2020: £5,790) from General Donations.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

NOTES TO THE ACCOUNTS - 31 MARCH 2021

3. FIXED ASSETS

	<i>Land</i>	<i>Buildings</i>	<i>Equipment</i>	<i>Total</i>
<i>COSTS</i>				
As at 31.3.20	50,000	270,856	24,932	345,788
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31.3.21	<u>50,000</u>	<u>270,856</u>	<u>24,932</u>	<u>345,788</u>
<i>DEPRECIATION</i>				
As at 31.3.20	-	26,917	21,126	48,043
Charge for year	-	1,651	2,178	3,829
On disposal	-	-	-	-
As at 31.3.21	<u>-</u>	<u>28,568</u>	<u>23,304</u>	<u>51,872</u>
<i>NET BOOK VALUE</i>				
As at 31.3.21	<u>50,000</u>	<u>242,288</u>	<u>1,628</u>	<u>293,916</u>
As at 31.3.20	<u>50,000</u>	<u>243,939</u>	<u>3,806</u>	<u>297,745</u>

4 Investment Property

	Land & Building
Cost	
As at 31.3.20	276,943
Additions	-
Disposal	-
As at 31.3.21	<u>276,943</u>
Fair value gain(loss)	
As at 31.3.20	-
As at 31.3.21	-
Fair Value	
As at 31.3.21	<u>276,943</u>
As at 31.3.20	<u>276,943</u>

5. DEBTORS AND PREPAYMENTS

	2021	2020
	£	£
Rates	-	1,881
Gift aid tax repayment	11,336	6,810
	<u>11,336</u>	<u>8,691</u>

6. CREDITORS AND ACCRUALS

	2021	2020
	£	£
Interest-free loan	15,000	15,000
Water rates	292	430
PAYE & NIC	172	197
Accountancy	500	500
Donations payable	1,279	1,300
	<u>17,243</u>	<u>17,427</u>

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

NOTES TO THE ACCOUNTS - 31 MARCH 2021

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 31.3.2021</i>	<i>Total 31.3.2020</i>
Fixed Assets	293,916	276,943	570,859	574,688
Current Assets	62,768	3,574	66,342	46,504
Total net assets	<u>356,684</u>	<u>280,517</u>	<u>637,201</u>	<u>621,192</u>

8. RESTRICTED FUNDS

	<i>Balance at 1.4.2020</i>	<i>Incoming resources</i>	<i>Resources expended & transfers</i>	<i>Balance at 31.3.2021</i>	<i>Balance at 31.3.2020</i>
Building Fund	240,081	-	36,862	276,943	240,081
Janazah Facilities Fund	3,574	-	-	3,574	3,574
Zakat, Fitrah and Sadaqa	-	1,185	(1,185)	-	-
Rangoonwala funds	-	10,000	(10,000)	-	-
	<u>243,655</u>	<u>11,185</u>	<u>25,677</u>	<u>280,517</u>	<u>243,655</u>

The Building Fund totalling £276,943 were received with a restriction imposed by the donors that these monies should only be used for future building development projects.

Zakat and Fitrah Funds are a form of specific charitable giving regulated in accordance with the tenets of the Holy Quran, to be solely used for the relief of poverty and financial hardship of Muslims wherever they may be.

The balance of the Janazah Facilities Fund totalling £3,574 were received with a restriction imposed by the donors that these monies should only be used for future janazah facilities project.

The Rangoonwala Funds totalling £10,000 were received from ZVM Rangoonwala Foundations UK with a restriction imposed by the donors that this money should only be used for the relief of hardship in the Worthing and surrounding areas.

WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY
REGISTERED CHARITY NUMBER: 294050

NOTES TO THE ACCOUNTS - 31 MARCH 2021

9. EMPLOYEES

Number of employees

The average monthly number of employees during the year was 4 (2020: 3).

Employment costs

	2021	2020
	£	£
Salaries	40,285	26,298
	<u>40,285</u>	<u>26,298</u>

There were no employees with annual emoluments of £60,000 or more.

10. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them were reimbursed any expenses.