

ISLAMIC CULTURAL AND MUSLIM BURIAL SOCIETY (MIDDX)

England & Wales · Charity number 294737

Details

Status Registered

Legal form Other

Registered 1986-07-14

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

Contact

Address 103 Norman Crescent
Hounslow
TW5 9JN

Phone 07931 333611

Activities

Objects: THE ADVANCEMENT OF RELIGION BY THE CONDUCT OF PUBLIC WORSHIP ACCORDING TO THE TENETS OF THE RELIGION OF ISLAM.

Activities: ISLAMIC CULTURAL AND MUSLIM BURIAL SOCIETY

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** MIDDLESEX
- Hillingdon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£38,920	£26,546	-	-
2023-12-31	£41,565	£3,790	-	-
2022-12-31	£21,740	£7,487	-	-
2021-12-31	£213,714	£31,105	-	-
2020-12-31	£42,900	£41,311	-	-

Trustees

Name	Role	Appointed
Abdul Razak Mahomed Osman		2025-02-22
MUHAMMED ALTAF SHINGDI		2025-02-22
Nowsad Abdul Gani		2025-02-22
SAIFULLAH KHAN PATHAN		2025-02-22
SIKANDER ABDUL HASSAM		

ISLAMIC CULTURAL AND MUSLIM BURIAL SOCIETY (MIDDX)

England & Wales - Charity number 294737

Accounts

CHARITY REGISTERED NUMBER: 294737

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

BOBAT ARIF & CO.
CHARTERED CERTIFIED ACCOUNTANTS
51 HAYDONS ROAD
LONDON
SW19 1HG

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 294737

Chairman: Sikander Hassam

Treasurer: Abdul Razak M Osman

Trustees: Mr Sikander Abdul Hassam
Mr Muhammad Muaaz Iqbal (resigned 31 January 2025)
Mr Jawad Lateef (resigned 31 January 2025)
Mr Osaamah Mohammed (resigned 31 January 2025)
Nowsad Abdul Gani (appointed 22 February 2025)
Abdul Razak M Osman (appointed 22 February 2025)
Saifullah Khan Pathan (appointed 22 February 2025)
Muhammad Altaf Shingdi (appointed 22 February 2025)

Secretary: Y Bobat

Registered Office: 103 Norman Crescent
Heston
Middlesex
TW5 9JN

Accountants: Bobat Arif & Co.
Chartered Certified Accountants
51 Haydons Road
London
SW19 1HG

Bankers: HSBC Bank Plc

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

FOR THE YEAR ENDED 31 DECEMBER 2024

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the accounts which are set out on pages 3 to 7.

Respective responsibilities of the trustees

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....
Y.G.M. Bobat FCCA
Bobat Arif & Co.
Chartered Certified Accountants

Dated: 22 September 2025

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and financial statements prepared in compliance with the Charities Act 2011 and the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Organisation

Trustees

The trustees named have served throughout the year. The Legal and Information page details the changes in the trustees and the trustees who resigned are now not members of the Trust. No trustee has any beneficial interest in the Trust and they are all members of the Trust. Appointment of trustees is governed by the Trust Deed of the charity and the Trustees are authorised to appoint new trustees to fill any vacancies.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed.

Organisation

The board of trustees meet quarterly to administer the charity whilst day to day duties are delegated to the managing trustee, Mr Sikander Hassam.

Related parties

There are no related parties that require disclosure.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The Charitable Trust's objects are to promote the study and practice of the Islamic faith and to advance religious education in accordance with the doctrines and practices of the Islamic faith. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable trust should undertake. The charitable trust's main activities are:

- > To provide a centre at which members of the public can advance their education in the knowledge of Islam;
- > To provide educational activities to those of Islamic faith;
- > To provide burial services to the community.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. It is the trustee's opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance.

Achievements and performance

The charitable trust has continued with its objectives and the trustees are pleased to state that they are satisfied with the overall achievements so far. These achievements could not have been realised without the generous backing of the donors and supported by our kind and enthusiastic volunteers to all of whom we are very grateful. The overheads were again kept to the absolute minimum.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

Funeral Services

The Masjid works in liaison with other Masjids to help provide vital funeral supplies and offers a 24-hour funeral consultancy service. The service is available for all Muslims living in the Borough and its surroundings. It fulfils an essential need for the Muslims that would not have been otherwise available to them. The service runs efficiently and coherently being primarily managed by a team of volunteers. The Trust extends their gratitude to these exemplary volunteers.

Financial review

The charity continues to seek external finances and support to continue with the objects of the charity. Income is derived from donations from members of the Islamic faith as per their custom. As an improvement from last year, the closing balance was higher than that of last year's.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately 3 to 6 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to any emergency which may arise anytime. Unrestricted funds were maintained at this level throughout the year.

Accounting and reporting responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Independent Examiner

Mr Y.G.M.Bobat FCCA has expressed his willingness to be reappointed and the trustees propose to nominate him to continue in that capacity until the next AGM.

Financial review

Approved by the trustees on 22 September 2025 signed on its behalf by:


.....
Sikander Hassam
Trustee

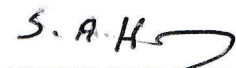
ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

BALANCE SHEET

AT 31 DECEMBER 2024

	Note	2024		2023	
		£	£	£	£
Tangible fixed assets					
Tangible assets	3		403,425		403,425
Current assets					
Debtors	4	0		45,297	
Bank Accounts		131,950		63,053	
		<u>131,950</u>		<u>108,350</u>	
Creditors					
Amounts falling due within one year	5	11,226		0	
Net current assets			<u>120,724</u>		<u>108,350</u>
Total assets less current liabilities			<u>524,149</u>		<u>511,775</u>
Net assets			<u>£524,149</u>		<u>£511,775</u>
Capital funds					
Unrestricted funds			524,149		511,775
Total funds			<u>£524,149</u>		<u>£511,775</u>

Approved by the trustees on 22 September 2025 and signed on its behalf.


.....
Sikander Abdul Hassam

The annexed notes form part of these financial statements.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrest'd Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income	38,920	38,920	41,565
Total incoming resources	<u>38,920</u>	<u>38,920</u>	<u>41,565</u>
Resources expended			
Charitable activities	26,546	26,546	3,790
Total resources expended	<u>26,546</u>	<u>26,546</u>	<u>3,790</u>
Net movement in funds	12,374	12,374	37,775
Total funds brought forward	<u>£511,775</u>	<u>£511,775</u>	<u>474,000</u>
Total funds carried forward	<u><u>£524,149</u></u>	<u><u>£524,149</u></u>	<u><u>£511,775</u></u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024		2023	
	£	£	£	£
General Fund				
Balance B/fwd	511,775		474,000	
Surplus for the period	<u>12,374</u>		<u>37,775</u>	
		524,149		511,775
Total funds at 31 December 2024		<u>£524,149</u>		<u>£511,775</u>

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. **Accounting policies**

The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Accounting and reporting by Charities: Statement of Recommended Practice issued in March 2005 and in accordance with the Financial reporting Standard for Smaller Entities (FRSSE) published on 16/7/2014 and the Charities Act 2011 and applicable regulations.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

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

2. **Staff costs**

The average number of persons employed by the charity during the period was nil.

3. **Tangible fixed assets**

	Land and Buildings £
Cost:	
At 1 January 2024	403,425
At 31 December 2024	403,425
Net book value:	
At 31 December 2024	£403,425
At 31 December 2023	£403,425

4. **Debtors and prepayments**

Amounts falling due within one year:

	2024 £	2023 £
Due from other funds	0	45,297

5. **Creditors**

Amounts falling due within one year:-

	2024 £	2023 £
Owing to other funds	11,226	0

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

6. Incoming resources

	Unrest'd Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Voluntary Income			
Donations and Grants	38,920	38,920	41,565
	<u>38,920</u>	<u>38,920</u>	<u>41,565</u>

7. Charitable activities

	2024 £	2024 £	2023 £
Funeral costs	26,252		3,790
Bank charges	294		0
	<u> </u>	26,546	<u>3,790</u>
		<u> </u>	<u> </u>

ISLAMIC CULTURAL AND MUSLIM BURIAL SOCIETY (MIDDX)

England & Wales - Charity number 294737

Accounts

CHARITY REGISTERED NUMBER:294737

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

BOBAT ARIF & CO.
CHARTERED CERTIFIED ACCOUNTANTS
UNIT 10A, THE 1929 SHOP
MERTON ABBEY MILLS
18 WATERMILL WAY
LONDON
SW19 2RD

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 294737

Trustees: Mr Sikander Abdul Hassam
Mr Muhammad Muaaz Iqbal
Mr Jawad Lateef
Mr Osaamah Mohammed

Registered Office: 103 Norman Crescent
Heston
Middlesex
TW5 9JN

Accountants: Bobat Arif & Co.
Chartered Certified Accountants
Unit 10A, The 1929 Shop
Merton Abbey Mills
18 Watermill Way
London
SW19 2RD

Bankers: HSBC Bank Plc

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

FOR THE YEAR ENDED 31 DECEMBER 2023

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the accounts which are set out on pages 3 to 7.

Respective responsibilities of the trustees

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....
Y.G.M.Bobat FCCA
Bobat Arif & Co.
Chartered Certified Accountants
Unit 10A, The 1929 Shop
Merton Abbey Mills
18 Watermill Way
London
SW19 2RD

Dated: 25 October 2024

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and financial statements prepared in compliance with the Charities Act 2011 and the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Organisation

Trustees

The trustees named have served throughout the year. No trustee has any beneficial interest in the Trust and they are all members of the Trust. Appointment of trustees is governed by the Trust Deed of the charity and the Trustees are authorised to appoint new trustees to fill any vacancies.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed.

Organisation

The board of trustees meet quarterly to administer the charity whilst day to day duties are delegated to the managing trustee, Mr Sikander Hassam.

Related parties

There are no related parties that require disclosure.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The Charitable Trust's objects are to promote the study and practice of the Islamic faith and to advance religious education in accordance with the doctrines and practices of the Islamic faith. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable trust should undertake. The charitable trust's main activities are:

- > To provide a centre at which members of the public can advance their education in the knowledge of Islam;
- > To provide educational activities to those of Islamic faith;
- > To provide burial services to the community.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. It is the trustee's opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance.

Achievements and performance

The charitable trust has continued with its objectives and the trustees are pleased to state that they are satisfied with the overall achievements so far. These achievements could not have been realised without the generous backing of the donors and supported by our kind and enthusiastic volunteers to all of whom we are very grateful. The overheads were again kept to the absolute minimum.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

Funeral Services

The Masjid works in liaison with other Masjids to help provide vital funeral supplies and offers a 24-hour funeral consultancy service. The service is available for all Muslims living in the Borough and it's surroundings. It fulfils an essential need for the Muslims that would not have been otherwise available to them. The service runs efficiently and coherently being primarily managed by a team of volunteers. The Trust extends their gratitude to these exemplary volunteers.

Financial review

The charity continues to seek external finances and support to continue with the objects of the charity. Income is derived from donations from members of the Islamic faith as per their custom. As an improvement from last year, the closing balance was higher than that of last year's.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately 3 to 6 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to any emergency which may arise anytime. Unrestricted funds were maintained at this level throughout the year.

Accounting and reporting responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Independent Examiner

Mr Y.G.M.Bobat FCCA has expressed his willingness to be reappointed and the trustees propose to nominate him to continue in that capacity until the next AGM.

Financial review

Approved by the trustees on 25 October 2024 signed on its behalf by:

.....
Osaamah Mohammed
Trustee

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

BALANCE SHEET

AT 31 DECEMBER 2023

	Note	2023		2022	
		£	£	£	£
Tangible fixed assets					
Tangible assets	3		403,425		403,425
Current assets					
Debtors	4	45,297		20,906	
Bank Accounts		63,053		49,669	
		<u>108,350</u>		<u>70,575</u>	
Net current assets			108,350		70,575
Total assets less current liabilities			<u>511,775</u>		<u>474,000</u>
Net assets			<u>£511,775</u>		<u>£474,000</u>
Capital funds					
Unrestricted funds			<u>511,775</u>		<u>474,000</u>
Total funds			<u>£511,775</u>		<u>£474,000</u>

Approved by the trustees on 25 October 2024 and signed on its behalf.

.....
Sikander Abdul Hassam

The annexed notes form part of these financial statements.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrest'd Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income	41,565	41,565	21,740
Total incoming resources	<u>41,565</u>	<u>41,565</u>	<u>21,740</u>
Resources expended			
Charitable activities	3,790	3,790	7,487
Total resources expended	<u>3,790</u>	<u>3,790</u>	<u>7,487</u>
Net movement in funds	37,775	37,775	14,253
Total funds brought forward	£474,000	£474,000	459,747
Total funds carried forward	<u>£511,775</u>	<u>£511,775</u>	<u>£474,000</u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023		2022	
	£	£	£	£
General Fund				
Balance B/fwd	474,000		459,747	
Surplus for the period	37,775		14,253	
	<hr/>	511,775	<hr/>	474,000
Total funds at 31 December 2023		<hr/> <hr/>		<hr/> <hr/>
		£511,775		£474,000

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1. **Accounting policies**

The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Accounting and reporting by Charities: Statement of Recommended Practice issued in March 2005 and in accordance with the Financial reporting Standard for Smaller Entities (FRSSE) published on 16/7/2014 and the Charities Act 2011 and applicable regulations.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

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

2. **Staff costs**

The average number of persons employed by the charity during the period was nil.

3. **Tangible fixed assets**

	Land and Buildings £
Cost:	
At 1 January 2023	403,425
At 31 December 2023	403,425
Net book value:	
At 31 December 2023	£403,425
At 31 December 2022	£403,425

4. **Debtors and prepayments**

Amounts falling due within one year:

	2023 £	2022 £
Due from other funds	45,297	20,807
Prepayments and Accrued Income	0	99
	£45,297	£20,906

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2023

5. **Incoming resources**

	Unrest'd Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Voluntary Income			
Donations and Grants	41,565	41,565	21,740
	<u>41,565</u>	<u>41,565</u>	<u>21,740</u>

6. **Charitable activities**

	2023 £	2023 £	2022 £
Funeral costs	3,790		7,286
Bank charges	0		151
Card machine charges	0		50
	<u> </u>	<u>3,790</u>	<u>7,487</u>

ISLAMIC CULTURAL AND MUSLIM BURIAL SOCIETY (MIDDX)

England & Wales - Charity number 294737

Accounts

CHARITY REGISTERED NUMBER:294737

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

BOBAT ARIF & CO.
CHARTERED CERTIFIED ACCOUNTANTS
UNIT 10A, THE 1929 SHOP
MERTON ABBEY MILLS
18 WATERMILL WAY
LONDON
SW19 2RD

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 294737

Trustees: Mr Sikander Abdul Hassam
Mr Muhammad Muaaz Iqbal (appointed 1 January 2021)
Mr Jawad Shahid Lateef (appointed 1 January 2021)
Mr Osaamah Bin Solat Mohammed
(appointed 1 January 2021)

Registered Office: 103 Norman Crescent
Heston
Middlesex
TW5 9JN

Accountants: Bobat Arif & Co.
Chartered Certified Accountants
Unit 10A, The 1929 Shop
Merton Abbey Mills
18 Watermill Way
London
SW19 2RD

Bankers: HSBC Bank Plc

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

FOR THE PERIOD ENDED 31 DECEMBER 2021

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts which are set out on pages 4 to 8.

Respective responsibilities of the trustees

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....
Y.G.M.Bobat FCCA
Bobat Arif & Co.
Chartered Certified Accountants
Unit 10A, The 1929 Shop
Merton Abbey Mills
18 Watermill Way
London
SW19 2RD

Dated: 15 October 2023

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements prepared in compliance with the Charities Act 2011 and the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Organisation

Trustees

The trustees named have served throughout the year. No trustee has any beneficial interest in the Trust and they are all members of the Trust. Appointment of trustees is governed by the Trust Deed of the charity and the Trustees are authorised to appoint new trustees to fill any vacancies.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed.

Organisation

The board of trustees meet quarterly to administer the charity whilst day to day duties are delegated to the managing trustee, Mr Sikander Hassam.

Related parties

There are no related parties that require disclosure.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The Charitable Trust's objects are to promote the study and practice of the Islamic faith and to advance religious education in accordance with the doctrines and practices of the Islamic faith. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable trust should undertake. The charitable trust's main activities are:

- > To provide a centre at which members of the public can advance their education in the knowledge of Islam;
- > To provide educational activities to those of Islamic faith;
- > To provide burial services to the community.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. It is the trustee's opinion that the operation of the charity in its present form is for the public benefit under the principles set out in the Charity Commission guidance.

Achievements and performance

The charitable trust has continued with its objectives and the trustees are pleased to state that they are satisfied with the overall achievements so far. These achievements could not have been realised without the generous backing of the donors and supported by our kind and enthusiastic volunteers to all of whom we are very grateful. The overheads were again kept to the absolute minimum.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2021

Funeral Services

The Masjid works in liaison with other Masjids to help provide vital funeral supplies and offers a 24-hour funeral consultancy service. The service is available for all Muslims living in the Borough and it's surroundings. It fulfils an essential need for the Muslims that would not have been otherwise available to them. The service runs efficiently and coherently being primarily managed by a team of volunteers. The Trust extends their gratitude to these exemplary volunteers.

Financial review

The charity continues to seek external finances and support to continue with the objects of the charity. Income is derived from donations from members of the Islamic faith as per their custom. As an improvement from last year, the closing balance was higher than that of last year's.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately 3 to 6 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to any emergency which may arise anytime. Unrestricted funds were maintained at this level throughout the year.

Accounting and reporting responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Independent Examiner

Mr Y.G.M.Bobat FCCA has expressed his willingness to be reappointed and the trustees propose to nominate him to continue in that capacity until the next AGM.

Approved by the trustees on 15 October 2023 signed on its behalf by:

.....
Mr Sikander Abdul Hassam
Trustee

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

BALANCE SHEET

AT 31 DECEMBER 2021

	Note	2021		2020	
		£	£	£	£
Tangible fixed assets					
Tangible assets	3		403,425		403,425
Current assets					
Debtors	4	3,096		3,096	
Bank Accounts		53,226		44,368	
		<u>56,322</u>		<u>47,464</u>	
Creditors					
Amounts falling due within one year		<u>0</u>		<u>0</u>	
Net current assets			<u>56,322</u>		<u>47,464</u>
Total assets less current liabilities			<u>459,747</u>		<u>450,889</u>
Creditors					
Amounts falling due after more than one year	8		<u>0</u>		<u>(173,750)</u>
Net assets			<u>£ 459,747</u>		<u>£ 277,139</u>
Capital funds					
Unrestricted funds			<u>459,747</u>		<u>277,139</u>
Total funds			<u>£ 459,747</u>		<u>£ 277,139</u>

Approved by the trustees on 15 October 2023 and signed on its behalf.

.....
Sikander Abdul Hassam

The annexed notes form part of these financial statements.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 DECEMBER 2021

	Unrest'd Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources			
Incoming Resources from generated funds:			
Voluntary income	213,714	213,714	42,900
Total incoming resources	<u>213,714</u>	<u>213,714</u>	<u>42,900</u>
Resources expended			
Charitable activities	31,105	31,105	41,311
Governance costs	0	0	(1)
Total resources expended	<u>31,105</u>	<u>31,105</u>	<u>41,310</u>
Net movement in funds	182,609	182,609	1,590
Total funds brought forward	<u>£ 277,138</u>	<u>£ 277,138</u>	<u>275,549</u>
Total funds carried forward	<u><u>£ 459,747</u></u>	<u><u>£ 459,747</u></u>	<u><u>£ 277,139</u></u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE PERIOD ENDED 31 DECEMBER 2021

	2021		2020	
	£	£	£	£
General Fund				
Balance B/fwd	277,138		275,549	
Surplus for the period	<u>182,609</u>		<u>1,590</u>	
		459,747		277,139
Total funds at 31 December 2021		<u>£ 459,747</u>		<u>£ 277,139</u>

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2021

1. **Accounting policies**

The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Accounting and reporting by Charities: Statement of Recommended Practice issued in March 2005 and in accordance with the Financial reporting Standard for Smaller Entities (FRSSE) published on 16/7/2014 and the Charities Act 2011 and applicable regulations.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

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

2. **Staff costs**

The average number of persons employed by the charity during the period was nil.

3. **Tangible fixed assets**

	Land and Buildings £
Cost:	
At 1 January 2021	403,425
At 31 December 2021	403,425
Net book value:	
At 31 December 2021	£403,425
At 31 December 2020	£403,425

4. **Debtors and prepayments**

Amounts falling due within one year:

	2021 £	2020 £
Due from other funds	3,096	3,096

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2021

5. **Incoming resources**

	Unrest'd Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Voluntary Income			
Donations and Grants	213,714	213,714	42,900
	<u>213,714</u>	<u>213,714</u>	<u>42,900</u>

6. **Charitable activities**

	2021 £	2021 £	2020 £
Funeral costs	31,099		38,820
Covid costs	0		2,491
Bank charges	6		0
	<u> </u>	31,105	<u>41,311</u>

7. **Governance costs**

	2021 £	2021 £	2020 £
Admin cost	0		0
	<u> </u>	0	<u>0</u>

8. **Creditors**

Amounts falling due after more than one year:-

	2021 £	2020 £
Loans - Interest Free	0	173,750
	<u>£ 0</u>	<u>£173,750</u>

Interest free loan was granted as a donation to the charity by the lender.

9. **Trustees' Remuneration and Benefits**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

ISLAMIC CULTURAL AND MUSLIM BURIAL SOCIETY (MIDDX)

England & Wales - Charity number 294737

Accounts

CHARITY REGISTERED NUMBER: 294737

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

BOBAT ARIF & CO.
CHARTERED CERTIFIED ACCOUNTANTS
UNIT 10A, THE 1929 SHOP
MERTON ABBEY MILLS
18 WATERMILL WAY
LONDON
SW19 2RD

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity Number: 294737

Trustees: Mr Sikander Abdul Hassam
Mr Atiq Abdul Jabbar
Mr Shabir Nisar Amin
Mr Abdul Rashid Bhatti

Charity Office: 103 Norman Crescent
Heston
Middlesex
TW5 9JN

Accountants: Bobat Arif & Co.
Chartered Certified Accountants
Unit 10A, The 1929 Shop
Merton Abbey Mills
18 Watermill Way
London
SW19 2RD

Bankers: HSBC Bank Plc

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

FOR THE YEAR ENDED 31 DECEMBER 2020

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INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY
FOR THE YEAR ENDED 31 DECEMBER 2020

I report on the accounts which are set out on pages 6 to 12.

Respective responsibilities of the trustees

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

.....
Y.G.M.Bobat FCCA
Bobat Arif & Co.
Chartered Certified Accountants
Unit 10A, The 1929 Shop
Merton Abbey Mills
18 Watermill Way
London
SW19 2RD

Dated: 25 October 2021

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements prepared in compliance with the Charities Act 2011 and the Trust Deed and the Charities SORP 2005.

Structure, Governance and Management

Organisation

Trustees

The trustees named have served throughout the year. No trustee has any beneficial interest in the Trust and they are all members of the Trust. Appointment of trustees is governed by the Trust Deed of the charity and the Trustees are authorised to appoint new trustees to fill any vacancies.

Structure, Governance and Management

Governing document

The charity is governed by its Trust deed.

Organisation

The board of trustees meet quarterly to administer the charity whilst day to day duties are delegated to the managing trustee, Mr Sikander Hassam.

Related parties

There are no related parties that require disclosure.

Risk policy

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The Charitable Trust's objects are to promote the study and practice of the Islamic faith and to advance religious education in accordance with the doctrines and practices of the Islamic faith. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable trust should undertake. The charitable trust's main activities are:

- > To provide a centre at which members of the public can advance their education in the knowledge of Islam;
- > To provide educational activities to those of Islamic faith;
- > To provide burial services to the community.

Achievements and performance

The charitable trust has continued with its objectives and the trustees are pleased to state that they are satisfied with the overall achievements so far. These achievements could not have been realised without the generous backing of the donors and supported by our kind and enthusiastic volunteers to all of whom we are very grateful. The overheads were again kept to the absolute minimum.

Financial review

The charity continues to seek external finances and support to continue with the objects of the charity and also to finance the acquisition of the freehold land. Income is derived from donations from members of the Islamic faith as per their custom. As an improvement from last year, the closing balance was higher than that of last year's.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately 3 to 6 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and to respond to any emergency which may arise anytime. Unrestricted funds were maintained at this level throughout the year.

Accounting and reporting responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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 financial statements;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Independent Examiner

Mr Y.G.M.Bobat FCCA has expressed his willingness to be reappointed and the trustees propose to nominate him to continue in that capacity until the next AGM.

Approved by the trustees on 25 October 2021 signed on its behalf by:

.....
Mr Atiq Abdul Jabbar
Trustee

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

BALANCE SHEET

AT 31 DECEMBER 2020

	Note	2020		2019	
		£	£	£	£
Tangible fixed assets					
Tangible assets	3		403,425		403,425
Current assets					
Bank Accounts		44,367		45,874	
Debtors		3,096		0	
		<u>47,463</u>		<u>45,874</u>	
Creditors					
Amounts falling due within one year	4	<u>0</u>		<u>0</u>	
Net current assets					
			47,463		45,874
			<u>450,888</u>		<u>449,299</u>
Creditors: Amounts falling due after more than one year			(173,750)		(173,750)
Net assets					
			<u>£277,138</u>		<u>£275,549</u>
Capital funds					
Unrestricted funds			<u>277,138</u>		<u>275,549</u>
Total funds					
			<u>£277,138</u>		<u>£275,549</u>

Approved by the trustees on 25 October 2021 and signed on its behalf.

.....
Mr Sikander Abdul Hassam

The annexed notes form part of these financial statements.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrest'd Funds £	Rest'd Income Funds £	Total Funds 2020 £	Total Funds 2019 £
Incoming resources				
Incoming Resources from generated funds:				
Voluntary income	42,900	0	42,900	57,521
Total incoming resources	<u>42,900</u>	<u>0</u>	<u>42,900</u>	<u>57,521</u>
Resources expended				
Costs of generating funds	0	0	0	0
Charitable activities	41,311	0	41,311	36,793
Governance costs	0	0	0	0
Total resources expended	<u>41,311</u>	<u>0</u>	<u>41,311</u>	<u>36,793</u>
Net movement in funds	1,589	0	1,589	20,728
Total funds brought forward	<u>£275,549</u>	<u>£ 0</u>	<u>£275,549</u>	<u>254,821</u>
Total funds carried forward	<u><u>£277,138</u></u>	<u><u>£ 0</u></u>	<u><u>£277,138</u></u>	<u><u>£275,549</u></u>

Details of Incoming resources and resources used are given in the notes to the financial statements.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1. **Accounting policies**

The accounts are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Accounting and reporting by Charities: Statement of Recommended Practice issued in March 2005 and in accordance with the Financial reporting Standard for Smaller Entities (FRSSE) published on 16/7/2014 and the Charities Act 2011 and applicable regulations.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes.

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

2. **Staff costs**

The average number of persons employed by the charity during the period was nil.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Tangible fixed assets

	Land and Buildings £	Total £
Cost:		
At 1 January 2020	403,425	403,425
At 31 December 2020	403,425	403,425
Depreciation:		
At 1 January 2020	0	0
Charge for the period	0	0
At 31 December 2020	0	0
Net book value:		
At 31 December 2020	£403,425	£403,425
At 31 December 2019	£403,425	£403,425

4. Creditors

Amounts falling due after more than one year:-

	2020 £	2019 £
Loans - Interest Free	173,750	173,750
	£173,750	£173,750

5. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

ISLAMIC CULTURAL & MUSLIM BURIAL SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

6. **Incoming resources**

	Unrest'd Funds 2020 £	Rest'd Income Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Voluntary Income				
Donations - voluntary	42,900	0	42,900	57,521
	<hr/> 42,900	<hr/> 0	<hr/> 42,900	<hr/> 57,521

7. **Charitable activities**

	2020 £	2020 £	2019 £
Funeral costs	38,820		35,744
Funeral van costs	0		1,049
Covid costs	2,491		0
	<hr/>	<hr/>	<hr/>
		41,311	36,793
		<hr/> <hr/>	<hr/> <hr/>