THE SOUTH WALES ISLAMIC CENTRE

England & Wales · Charity number 519043

Details

Status	Registered
Legal form	Charitable company
Company number	02142791
Registered	1987-09-15
Register	View on the Charity Commission register

Contact

Address	Islamic Centre Alice Street Cardiff CF10 5LB
Phone	029 20460243
Email	info@theswic.org.uk
Website	www.theswic.org.uk

Activities

Objects: TO PROMOTE FOR THE BENEFIT OF THE MEMBERS OF THE MOSLEM COMMUNITY AND MORE PARTICULARLY THOSE WHO ARE RESIDENT IN CARDIFF IN THE COUNTY OF SOUTH GLAMORGAN. 1) THE ADVANCEMENT OF THE RELIGION OF ISLAM. 2) THE ADVANCEMENT OF EDUCATION PARTICULARLY IN ACCORDANCE WITH THE TENETS AND DOCTRINES OF ISLAM AND WITH REFERENCE TO HISTORY LANGUAGE AND CULTURE RELATED TO ISLAM. 3) THE RELIEF OF POVERTY, SICKNESS AND DISTRESS. 4) TO PROMOTE ANY OTHER PURPOSE WHICH NOW OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHACHARITABLE.

Activities: Promote for the benefit of Members of Muslim Community particularly those who are resident in Cardiff : i. The advancement of the Religion of Islam ii.The advancement of Education in accordance with the tenets of Islam and with reference to History, Language and Culture iii.The relief of poverty, sickness and distress iv.To promote any other purpose deemed to be Charitable.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** CARDIFF
- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£77,606	£92,048	-	-
2024-03-31	£54,319	£66,565	-	-
2023-03-31	£43,830	£63,945	-	-
2022-03-31	£43,185	£51,504	-	-
2021-03-31	£50,639	£60,625	-	-

Trustees

Name	Role	Appointed
AHMED ISMAIL		
AMMAR ABDUL KAWIE AHMED		2021-05-01
Abdonoor Ali		2022-04-01
DAOUD ALI SALAMAN		
SUBHI ABDULJALIL		2011-05-06
ZAKARYA BAGEL ABDULSATTAR AL-SHAMERI		2021-05-01

Accounts

02142791

Charity Registered Number:519043

The South Wales Islamic Centre

Directors' And Trustees' Report And Financial Statements

For The Year Ended 31 March 2025

NV Associates Limited
Chartered Certified Accountants
Biglis House
Cardiff Road
Barry
Vale of Glamorgan
CF63 2BA

The South Wales Islamic Centre

Legal And Administrative Information

Company Number:	02142791
Registered Charity Number:	519043
Chairman:	Subhi Abduljalil
Treasurer:	Zakarya Al-Shameri
Directors:	Daoud Salaman Ahmed Ismail Subhi Abduljalil Ammar Ahmed Zakarya Al-Shameri Abdonoor Ali
Secretary:	Ammar Ahmed
Registered Office:	The Islamic Centre Alice Street Butetown Cardiff CF10 5LB
Accountants:	NV Associates Limited Chartered Certified Accountants Biglis House Cardiff Road Barry Vale of Glamorgan CF63 2BA
Bankers:	National Westminster Bank PLC

The South Wales Islamic Centre

Directors' And Trustees' Report

For The Year Ended 31 March 2025

The Council of Management who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance And Management

Governing document

The charity is governed by its Memorandum and Articles of Association last amended on 15 January 2016.

Organisation

The charity is administered by a Council of Management whose members are comprised of the trustees of the charity.

Risk policy

The charity is highly dependent on donations from members of the Muslim community. However, the charity ensures that applications for relevant funding from government and other sources are made.

Objectives and activities

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

The object of the charity is to promote for the benefit of the Members of the Muslim Community and more particularly those who are in resident in Cardiff:

i. The advancement of the Religion of Islam.

ii. The advancement of Education, particularly in accordance with the tenets of Islam and with reference to History, Language and Culture related to Islam.

iii. The relief of poverty, sickness and distress.

iv. To promote any other purpose which now or hereafter may be deemed by Law to be Charitable.

Achievements And Performance

During the year the company has promoted, particularly for the benefit of the local Muslim community, its main objectives as set out in its Memorandum of Association.

The Statement of Financial Activities shows a net deficit for the year of £14,442 and reserves stand at £657,172.

The South Wales Islamic Centre

Directors' And Trustees' Report

For The Year Ended 31 March 2025

Financial Review
Fixed assets

Changes in fixed assets during the year are set out in the notes to the accounts.

Plans For Future Periods

The company continues to promote its main objectives in the coming year.

Trustees' Responsibilities In Relation To The Financial Statements

The trustees (who are also directors for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charitable company 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 2015 (FRS102);
- 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 financial statements on a going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 10 October 2025 and signed on its behalf.

....
Ammar Ahmed
Trustee.

The South Wales Islamic Centre

Statement Of Financial Activities

Detailed Analysis Of Movements In Funds

For The Year Ended 31 March 2025

	2025		2024	
	£	£	£	£
General Fund				
Balance B/fwd	(40,680)		(28,435)	
Deficit for the year	(14,442)		(12,246)	
		(55,122)		(40,681)
- Unrestricted Fund 1 -				
Opening balance	712,294		712,294	
		712,294		712,294
Total Funds At 31 March 2025		£657,172		£671,613

1. **Accounting Policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Turnover
Turnover comprises income from voluntary donations, membership fees, grants and miscellaneous income.

Tangible Fixed Assets And Depreciation
Tangible fixed assets are stated at cost less depreciation

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold buildings - 2% reducing balance basis
Fixtures and fittings - 10 % reducing balance basis

Deferred Taxation
The committee of the Islamic Centre applied to the Charities Commission for the Centre to be accepted as a Registered Charity and was granted this status on 15 September 1987 (Charity Number: 519043).

Grants Received
Government and similar grants made towards the cost of acquiring fixed assets are taken to income and expenditure account over the useful life of the asset concerned. The amount of the grant still to be taken to income and expenditure account is shown in the Balance Sheet as a deferred credit.

2. **Turnover**

Turnover is attributable solely to continuing operations and derives from voluntary donations, membership fees, grants and miscellaneous income.

The South Wales Islamic Centre

Notes To The Financial Statements

For The Year Ended 31 March 2025

3. Staff Costs

The average number of persons employed by the company, including directors, during the year was as follows:

	2025	2024
Administration	7	7

4. Tangible Fixed Assets

	Land And Buildings £	Plant And Machinery £	Total £
Cost:			
At 1 April 2024	853,372	82,032	935,404
Additions	-	980	980
At 31 March 2025	853,372	83,012	936,384
Depreciation:			
At 1 April 2024	298,378	55,788	354,166
Charge for the year	11,100	2,624	13,724
At 31 March 2025	309,478	58,412	367,890
Net book value:			
At 31 March 2025	£543,894	£ 24,600	£568,494
At 31 March 2024	£554,994	£ 26,244	£581,238

5. Debtors And Prepayments

Amounts falling due within one year:

	2025 £	2024 £
Prepayments and Accrued Income	1,705	1,588

6. **Creditors**

Amounts falling due within one year:-

	2025 £	2024 £
Other Taxes & PAYE	303	233
Accruals And Deferred Income	3,120	4,178
	£ 3,423	£ 4,411

7. **Tax Status**

The South Wales Islamic Centre was registered as a charity on 15 September 1987.

8. **Incoming Resources**

	Unrest'd Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Voluntary Income			
Donations	29,565	29,565	15,991
	29,565	29,565	15,991
Activities For Generating Funds			
Grants	14,750	14,750	-
	14,750	14,750	-
Incoming Resources From Charitable Activities			
Rental Income	28,725	28,725	32,111
Membership Fees	300	300	275
Marriage Fees	950	950	925
Sundry Income	1,285	1,285	1,447
	31,260	31,260	34,758
Other Incoming Resources			
Other income	2,031	2,031	3,570
	2,031	2,031	3,570

9. **Charitable Activities**

	2025 £	2025 £	2024 £
Wages and salaries	15,629		13,361
Ramadan costs	9,800		-
Cleaning	2,584		2,297
Insurances	1,612		1,397
Light and Heat	15,617		8,476
Print., Postage and Stationery	-		94
Telephone	1,238		560
Repairs and Renewals	18,695		10,106
		65,175	36,291

10. **Governance Costs**

	2025 £	2025 £	2024 £
Bank Charges	252		23
Accountancy	1,890		1,813
Rates & Water	4,217		3,471
Legal and Professional Fees	1,243		3,409
Miscellaneous Expenses	1,466		3,366
Depreciation	13,724		14,242
Charitable donations	4,081		3,950
		26,873	30,274

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Accountant's Report

To The Board Of Directors

On The Preparation Of The Unaudited Statutory Accounts Of

The South Wales Islamic Centre

For The Year Ended 31 March 2025

As described in the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2025 set out on pages 4 to 11, and you consider that the company is exempt from an audit and a report under section 249A(2) of the Companies Act 2006. In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

.... Dated:11 October 2025

NV Associates Limited
Chartered Certified Accountants
Biglis House
Cardiff Road
Barry
Vale of Glamorgan
CF63 2BA

Company Number: 02142791

The South Wales Islamic Centre

Balance Sheet

At 31 March 2025

	Note	2025 £	2025 £	2024 £	2024 £
Tangible Fixed Assets					
Tangible assets	4		568,494		581,238
Current Assets					
Debtors	5	1,705		1,588	
Bank Accounts		88,398		91,461	
Cash Accounts		1,998		1,737	
		92,101		94,786	
Creditors					
Amounts falling due within one year	6	3,423		4,411	
Net Current Assets			88,678		90,375
Total Assets Less Current Liabilities			657,172		671,613
Net Assets			£657,172		£671,613
Capital Funds					
Unrestricted funds			657,172		671,613
Total Funds			£657,172		£671,613

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Company Number: 02142791

The South Wales Islamic Centre

Balance Sheet

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 10 October 2025 and signed on its behalf.

....
Zakarya Al-Shameri

The annexed notes form part of these financial statements.

The South Wales Islamic Centre

Statement Of Financial Activities For The Year Ended 31 March 2025

	Unrest'd Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources			
Incoming Resources from generated funds:			
Voluntary income	29,565	29,565	15,991
Activities to generate funds	14,750	14,750	-
	44,315	44,315	15,991
From charitable activities	31,260	31,260	34,758
Other incoming resources	2,031	2,031	3,570
Total Incoming Resources	77,606	77,606	54,319
Resources Expended			
Charitable activities	65,175	65,175	36,291
Governance costs	26,873	26,873	30,274
Total Resources Expended	92,048	92,048	66,565
Net Movement In Funds	(14,442)	(14,442)	(12,246)
Total Funds Brought Forward	£671,614	£671,614	683,859
Total Funds Carried Forward	£657,172	£657,172	£671,613

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

The South Wales Islamic Centre

For The Year Ended 31 March 2025

Contents

Accounts

02142791

Charity Registered Number:519043

The South Wales Islamic Centre

Directors' And Trustees' Report And Financial Statements

For The Year Ended 31 March 2024

NV Associates Limited
Chartered Certified Accountants
168 Clare Road
Grangetown
Cardiff
CF11 6RX

The South Wales Islamic Centre

Legal And Administrative Information

Company Number:	02142791
Registered Charity Number:	519043
Chairman:	Subhi Abduljalil
Treasurer:	Zakarya Al-Shameri
Directors:	Daoud Salaman Ahmed Ismail Subhi Abduljalil Ammar Ahmed Zakarya Al-Shameri Abdonoor Ali
Secretary:	Ammar Ahmed
Registered Office:	The Islamic Centre Alice Street Butetown Cardiff CF10 5LB
Accountants:	NV Associates Limited Chartered Certified Accountants 168 Clare Road Grangetown Cardiff CF11 6RX
Bankers:	National Westminster Bank PLC Canton Cardiff Branch 277 Cowbridge Road East Cardiff CF5 1WX

The South Wales Islamic Centre

Directors' And Trustees' Report

For The Year Ended 31 March 2024

The Council of Management who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance And Management

Governing document

The charity is governed by its Memorandum and Articles of Association last amended on 15 January 2016.

Organisation

The charity is administered by a Council of Management whose members are comprised of the trustees of the charity.

Risk policy

The charity is highly dependent on donations from members of the Muslim community. However, the charity ensures that applications for relevant funding from government and other sources are made.

Objectives and activities

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

The object of the charity is to promote for the benefit of the Members of the Muslim Community and more particularly those who are in resident in Cardiff:

i. The advancement of the Religion of Islam.

ii. The advancement of Education, particularly in accordance with the tenets of Islam and with reference to History, Language and Culture related to Islam.

iii. The relief of poverty, sickness and distress.

iv. To promote any other purpose which now or hereafter may be deemed by Law to be Charitable.

Achievements And Performance

During the year the company has promoted, particularly for the benefit of the local Muslim community, its main objectives as set out in its Memorandum of Association.

The Statement of Financial Activities shows a net deficit for the year of £12,246 and reserves stand at £671,613.

Financial Review
Fixed assets

Changes in fixed assets during the year are set out in the notes to the accounts.

Plans For Future Periods

The company continues to promote its main objectives in the coming year.

Trustees' Responsibilities In Relation To The Financial Statements

The trustees (who are also directors for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charitable company 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 2015 (FRS102);
- 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 financial statements on a going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of directors and trustees on 9 September 2024 and signed on its behalf.

....
Ammar Ahmed
Trustee.

The South Wales Islamic Centre

Statement Of Financial Activities

Detailed Analysis Of Movements In Funds

For The Year Ended 31 March 2024

	2024		2023	
	£	£	£	£
General Fund				
Balance B/fwd	(28,435)		(8,319)	
Deficit for the year	(12,246)		(20,115)	
		(40,681)		(28,434)
- Unrestricted Fund 1 -				
Opening balance	712,294		712,294	
		712,294		712,294
Total Funds At 31 March 2024		£671,613		£683,860

1. **Accounting Policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Turnover
Turnover comprises income from voluntary donations, membership fees, grants and miscellaneous income.

Tangible Fixed Assets And Depreciation
Tangible fixed assets are stated at cost less depreciation

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold buildings - 2% reducing balance basis
Fixtures and fittings - 10 % reducing balance basis

Deferred Taxation
The committee of the Islamic Centre applied to the Charities Commission for the Centre to be accepted as a Registered Charity and was granted this status on 15 September 1987 (Charity Number: 519043).

Grants Received
Government and similar grants made towards the cost of acquiring fixed assets are taken to income and expenditure account over the useful life of the asset concerned. The amount of the grant still to be taken to income and expenditure account is shown in the Balance Sheet as a deferred credit.

2. **Turnover**

Turnover is attributable solely to continuing operations and derives from voluntary donations, membership fees, grants and miscellaneous income.

The South Wales Islamic Centre

Notes To The Financial Statements

For The Year Ended 31 March 2024

3. Staff Costs

The average number of persons employed by the company, including directors, during the year was as follows:

	2024	2023
Administration	7	7

4. Tangible Fixed Assets

	Land And Buildings £	Plant And Machinery £	Total £
Cost:			
At 1 April 2023	853,372	79,422	932,794
Additions	-	2,610	2,610
At 31 March 2024	853,372	82,032	935,404
Depreciation:			
At 1 April 2023	287,052	52,872	339,924
Charge for the year	11,326	2,916	14,242
At 31 March 2024	298,378	55,788	354,166
Net book value:			
At 31 March 2024	£554,994	£ 26,244	£581,238
At 31 March 2023	£566,320	£ 26,550	£592,870

5. Debtors And Prepayments

Amounts falling due within one year:

	2024 £	2023 £
Prepayments and Accrued Income	1,588	1,383

The South Wales Islamic Centre

Notes To The Financial Statements

For The Year Ended 31 March 2024

6. **Creditors**

Amounts falling due within one year:-

	2024 £	**2023** £
Other Taxes & PAYE	233	541
Accruals And Deferred Income	4,178	4,393
	£ 4,411	£ 4,934

7. **Tax Status**

The South Wales Islamic Centre was registered as a charity on 15 September 1987.

8. **Incoming Resources**

	Unrest'd Funds 2024 £	**Total Funds 2024** £	**Total Funds 2023** £
Voluntary Income			
Donations	15,991	15,991	12,318
	15,991	15,991	12,318
Incoming Resources From Charitable Activities			
Rental Income	32,111	32,111	29,863
Membership Fees	275	275	265
Marriage Fees	925	925	925
Sundry Income	1,447	1,447	394
	34,758	34,758	31,447
Other Incoming Resources			
Other income	3,570	3,570	65
	3,570	3,570	65

9. Charitable Activities

	2024 £	2024 £	2023 £
Wages and salaries	13,361		14,698
Cleaning	2,297		1,650
Insurances	1,397		1,272
Light and Heat	8,476		7,300
Print., Postage and Stationery	94		201
Telephone	560		435
Repairs and Renewals	10,106		19,892
		36,291	45,448

10. Governance Costs

	2024 £	2024 £	2023 £
Bank Charges	23		(1)
Accountancy	1,813		2,083
Rates & Water	3,471		764
Legal and Professional Fees	3,409		102
Miscellaneous Expenses	3,366		1,042
Depreciation	14,242		14,507
Charitable donations	3,950		-
		30,274	18,497

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Accountant's Report

To The Board Of Directors

On The Preparation Of The Unaudited Statutory Accounts Of

The South Wales Islamic Centre

For The Year Ended 31 March 2024

As described in the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2024 set out on pages 4 to 11, and you consider that the company is exempt from an audit and a report under section 249A(2) of the Companies Act 2006. In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

.... Dated:10 September 2024

NV Associates Limited
Chartered Certified Accountants
168 Clare Road
Grangetown
Cardiff
CF11 6RX

Company Number: 02142791

The South Wales Islamic Centre

Balance Sheet

At 31 March 2024

	Note	2024		2023	
		£	£	£	£
Tangible Fixed Assets					
Tangible assets	4		581,238		592,870
Current Assets					
Debtors	5	1,588		1,383	
Bank Accounts		91,461		92,541	
Cash Accounts		1,737		2,000	
		94,786		95,924	
Creditors					
Amounts falling due within one year	6	4,411		4,934	
Net Current Assets			90,375		90,990
Total Assets Less Current Liabilities			671,613		683,860
Net Assets			£671,613		£683,860
Capital Funds					
Unrestricted funds			671,613		683,860
Total Funds			£671,613		£683,860

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Company Number: 02142791

The South Wales Islamic Centre

Balance Sheet

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 9 September 2024 and signed on its behalf.

....
Zakarya Al-Shameri

The annexed notes form part of these financial statements.

The South Wales Islamic Centre

Statement Of Financial Activities For The Year Ended 31 March 2024

	Unrest'd Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming Resources			
Incoming Resources from generated funds:			
Voluntary income	15,991	15,991	12,318
From charitable activities	34,758	34,758	31,447
Other incoming resources	3,570	3,570	65
Total Incoming Resources	54,319	54,319	43,830
Resources Expended			
Charitable activities	36,291	36,291	45,448
Governance costs	30,274	30,274	18,497
Total Resources Expended	66,565	66,565	63,945
Net Movement In Funds	(12,246)	(12,246)	(20,115)
Total Funds Brought Forward	£683,859	£683,859	703,975
Total Funds Carried Forward	£671,613	£671,613	£683,860

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

The South Wales Islamic Centre

For The Year Ended 31 March 2024

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Accounts

02142791

Charity Registered Number:519043

The South Wales Islamic Centre

Directors' And Trustees' Report And Financial Statements

For The Year Ended 31 March 2023

NV Associates Limited
Chartered Certified Accountants
168 Clare Road
Grangetown
Cardiff
CF11 6RX

The South Wales Islamic Centre

Legal And Administrative Information

Company Number:	02142791
Registered Charity Number:	519043
Chairman:	Subhi Abduljalil
Treasurer:	Zakarya Al-Shameri
Directors:	Daoud Salaman Ahmed Ismail Subhi Abduljalil Ammar Ahmed Zakarya Al-Shameri Abdonoor Ali (Appointed: 01.04.2022)
Secretary:	Ammar Ahmed
Registered Office:	The Islamic Centre Alice Street Butetown Cardiff CF10 5LB
Accountants:	NV Associates Limited Chartered Certified Accountants 168 Clare Road Grangetown Cardiff CF11 6RX
Bankers:	National Westminster Bank PLC Canton Cardiff Branch 277 Cowbridge Road East Cardiff CF5 1WX

The South Wales Islamic Centre

Directors' And Trustees' Report

For The Year Ended 31 March 2023

The Council of Management who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance And Management

Governing document

The charity is governed by its Memorandum and Articles of Association last amended on 15 January 2016.

Organisation

The charity is administered by a Council of Management whose members are comprised of the trustees of the charity.

Risk policy

The charity is highly dependent on donations from members of the Muslim community. However, the charity ensures that applications for relevant funding from government and other sources are made.

Objectives and activities

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

The object of the charity is to promote for the benefit of the Members of the Muslim Community and more particularly those who are in resident in Cardiff:

i. The advancement of the Religion of Islam.

ii. The advancement of Education, particularly in accordance with the tenets of Islam and with reference to History, Language and Culture related to Islam.

iii. The relief of poverty, sickness and distress.

iv. To promote any other purpose which now or hereafter may be deemed by Law to be Charitable.

Achievements And Performance

The South Wales Islamic Centre

Directors' And Trustees' Report

For The Year Ended 31 March 2023

During the year the company has promoted, particularly for the benefit of the local Muslim community, its main objectives as set out in its Memorandum of Association.

During this year, certain transactions relating to the Yemeni Community Centre have been included in the accounts.

The Statement of Financial Activities shows a net deficit for the year of £20,115 and reserves stand at £683,860.

Financial Review

Fixed assets

Changes in fixed assets during the year are set out in the notes to the accounts.

Plans For Future Periods

The company continues to promote its main objectives in the coming year.

Trustees' Responsibilities In Relation To The Financial Statements

The trustees (who are also directors for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charitable company 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 2015 (FRS102);
- 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 financial statements on a going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The South Wales Islamic Centre

Directors' And Trustees' Report

For The Year Ended 31 March 2023

This report was approved by the board of directors and trustees on 16 October 2023 and signed on its behalf.

....

Ammar Ahmed
Trustee.

The South Wales Islamic Centre

Statement Of Financial Activities

Detailed Analysis Of Movements In Funds

For The Year Ended 31 March 2023

	2023		2022	
	£	£	£	£
General Fund				
Balance B/fwd	(8,319)		-	
Deficit for the year	(20,115)		(8,319)	
		(28,434)		(8,319)
- Unrestricted Fund 1 -				
Opening balance	712,294		712,294	
		712,294		712,294
Total Funds At 31 March 2023		£683,860		£703,975

1. **Accounting Policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Turnover
Turnover comprises income from voluntary donations, membership fees, grants and miscellaneous income.

Tangible Fixed Assets And Depreciation
Tangible fixed assets are stated at cost less depreciation

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold buildings - 2% reducing balance basis
Fixtures and fittings - 10 % reducing balance basis

Deferred Taxation
The committee of the Islamic Centre applied to the Charities Commission for the Centre to be accepted as a Registered Charity and was granted this status on 15 September 1987 (Charity Number: 519043).

Grants Received
Government and similar grants made towards the cost of acquiring fixed assets are taken to income and expenditure account over the useful life of the asset concerned. The amount of the grant still to be taken to income and expenditure account is shown in the Balance Sheet as a deferred credit.

2. **Turnover**

Turnover is attributable solely to continuing operations and derives from voluntary donations, membership fees, grants and miscellaneous income.

3. Staff Costs

The average number of persons employed by the company, including directors, during the year was as follows:

	2023	2022
Administration	7	7

4. Tangible Fixed Assets

	Land And Buildings £	Plant And Machinery £	Total £
Cost:			
At 1 April 2022	853,372	78,959	932,331
Additions	-	463	463
At 31 March 2023	853,372	79,422	932,794
Depreciation:			
At 1 April 2022	275,494	49,922	325,416
Charge for the year	11,558	2,950	14,508
At 31 March 2023	287,052	52,872	339,924
Net book value:			
At 31 March 2023	£566,320	£ 26,550	£592,870
At 31 March 2022	£577,878	£ 29,037	£606,915

5. Debtors And Prepayments

Amounts falling due within one year:

	2023 £	2022 £
Prepayments and Accrued Income	1,383	1,276

6. **Creditors**

Amounts falling due within one year:-

	2023 £	2022 £
Other Taxes & PAYE	541	216
Accruals And Deferred Income	4,393	4,108
	£ 4,934	£ 4,324

7. **Tax Status**

The South Wales Islamic Centre was registered as a charity on 15 September 1987.

8. **Incoming Resources**

	Unrest'd Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Voluntary Income			
Donations	12,318	12,318	8,196
	12,318	12,318	8,196
Incoming Resources From Charitable Activities			
Rental Income	29,863	29,863	33,435
Membership Fees	265	265	275
Marriage Fees	925	925	1,175
Sundry Income	394	394	9
	31,447	31,447	34,894
Other Incoming Resources			
Other income	65	65	95
	65	65	95

9. Charitable Activities

	2023 £	2023 £	2022 £
Wages and salaries	14,698		14,807
Cleaning	1,650		2,661
Insurances	1,272		1,207
Light and Heat	7,300		5,912
Print., Postage and Stationery	201		-
Telephone	435		439
Repairs and Renewals	19,892		6,824
		45,448	31,850

10. Governance Costs

	2023 £	2023 £	2022 £
Bank Charges	(1)		(1)
Accountancy	2,083		2,006
Rates & Water	764		2,192
Legal and Professional Fees	102		150
Miscellaneous Expenses	1,042		287
Depreciation	14,507		15,020
		18,497	19,654

...

Accountant's Report

To The Board Of Directors

On The Preparation Of The Unaudited Statutory Accounts Of

The South Wales Islamic Centre

For The Year Ended 31 March 2023

As described in the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2023 set out on pages 5 to 12, and you consider that the company is exempt from an audit and a report under section 249A(2) of the Companies Act 2006. In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

.... Dated:17 October 2023

NV Associates Limited
Chartered Certified Accountants
168 Clare Road
Grangetown
Cardiff
CF11 6RX

Company Number: 02142791

The South Wales Islamic Centre

Balance Sheet

At 31 March 2023

	Note	2023 £	2023 £	2022 £	2022 £
Tangible Fixed Assets					
Tangible assets	4		592,870		606,915
Current Assets					
Debtors	5	1,383		1,276	
Bank Accounts		92,541		97,669	
Cash Accounts		2,000		2,439	
		95,924		101,384	
Creditors					
Amounts falling due within one year	6	4,934		4,324	
Net Current Assets			90,990		97,060
Total Assets Less Current Liabilities			683,860		703,975
Net Assets			£683,860		£703,975
Capital Funds					
Unrestricted funds			683,860		703,975
Total Funds			£683,860		£703,975

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Company Number: 02142791

The South Wales Islamic Centre

Balance Sheet

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 16 October 2023 and signed on its behalf.

....
Zakarya Al-Shameri

The annexed notes form part of these financial statements.

The South Wales Islamic Centre

Statement Of Financial Activities For The Year Ended 31 March 2023

	Unrest'd Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming Resources			
Incoming Resources from generated funds:			
Voluntary income	12,318	12,318	8,196
From charitable activities	31,447	31,447	34,894
Other incoming resources	65	65	95
Total Incoming Resources	43,830	43,830	43,185
Resources Expended			
Charitable activities	45,448	45,448	31,850
Governance costs	18,497	18,497	19,654
Total Resources Expended	63,945	63,945	51,504
Net Movement In Funds	(20,115)	(20,115)	(8,319)
Total Funds Brought Forward	£703,975	£703,975	712,294
Total Funds Carried Forward	£683,860	£683,860	£703,975

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

The South Wales Islamic Centre

For The Year Ended 31 March 2023

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02142791

Charity Registered Number:519043

The South Wales Islamic Centre

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For The Year Ended 31 March 2022

NV Associates Limited
Chartered Certified Accountants
168 Clare Road
Grangetown
Cardiff
CF11 6RX

The South Wales Islamic Centre

Legal And Administrative Information

Company Number:	02142791
Registered Charity Number:	519043
Chairman:	Subhi Abduljalil
Treasurer:	Zakarya Al-Shameri
Directors:	Daoud Salaman Ahmed Ismail Subhi Abduljalil Ammar Ahmed Zakarya Al-Shameri Abdonoor Ali (Appointed: 01.04.2022)
Secretary:	Ammar Ahmed
Registered Office:	The Islamic Centre Alice Street Butetown Cardiff CF10 5LB
Accountants:	NV Associates Limited Chartered Certified Accountants 168 Clare Road Grangetown Cardiff CF11 6RX
Bankers:	National Westminster Bank PLC Canton Cardiff Branch 277 Cowbridge Road East Cardiff CF5 1WX

The South Wales Islamic Centre

Directors' And Trustees' Report

For The Year Ended 31 March 2022

The Council of Management who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance And Management

Governing document

The charity is governed by its Memorandum and Articles of Association last amended on 15 January 2016.

Organisation

The charity is administered by a Council of Management whose members are comprised of the trustees of the charity.

Risk policy

The charity is highly dependent on donations from members of the Muslim community. However, the charity ensures that applications for relevant funding from government and other sources are made.

Objectives and activities

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

The object of the charity is to promote for the benefit of the Members of the Muslim Community and more particularly those who are in resident in Cardiff:

i. The advancement of the Religion of Islam.

ii. The advancement of Education, particularly in accordance with the tenets of Islam and with reference to History, Language and Culture related to Islam.

iii. The relief of poverty, sickness and distress.

iv. To promote any other purpose which now or hereafter may be deemed by Law to be Charitable.

Achievements And Performance

The South Wales Islamic Centre

Directors' And Trustees' Report

For The Year Ended 31 March 2022

During the year the company has promoted, particularly for the benefit of the local Muslim community, its main objectives as set out in its Memorandum of Association.

During this year, certain transactions relating to the Yemeni Community Centre have been included in the accounts.

The Statement of Financial Activities shows a net deficit for the year of £8,319 and reserves stand at £703,975.

Financial Review

Fixed assets

Changes in fixed assets during the year are set out in the notes to the accounts.

Plans For Future Periods

The company continues to promote its main objectives in the coming year.

Trustees' Responsibilities In Relation To The Financial Statements

The trustees (who are also directors for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charitable company 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 2015 (FRS102);
- 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 financial statements on a going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The South Wales Islamic Centre

Directors' And Trustees' Report

For The Year Ended 31 March 2022

This report was approved by the board of directors and trustees on 9 November 2022 and signed on its behalf.

....
Daoud Salaman
Trustee.

The South Wales Islamic Centre

Statement Of Financial Activities

Detailed Analysis Of Movements In Funds

For The Year Ended 31 March 2022

	2022		2021	
	£	£	£	£
General Fund				
Deficit for the year	(8,319)		(9,986)	
		(8,319)		(9,986)
- Unrestricted Fund 1 -				
Opening balance	712,294		722,280	
		712,294		722,280
Total Funds At 31 March 2022		£703,975		£712,294

1. **Accounting Policies**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Turnover
Turnover comprises income from voluntary donations, membership fees, grants and miscellaneous income.

Tangible Fixed Assets And Depreciation
Tangible fixed assets are stated at cost less depreciation

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold buildings - 2% reducing balance basis
Fixtures and fittings - 10 % reducing balance basis

Deferred Taxation
The committee of the Islamic Centre applied to the Charities Commission for the Centre to be accepted as a Registered Charity and was granted this status on 15 September 1987 (Charity Number: 519043).

Grants Received
Government and similar grants made towards the cost of acquiring fixed assets are taken to income and expenditure account over the useful life of the asset concerned. The amount of the grant still to be taken to income and expenditure account is shown in the Balance Sheet as a deferred credit.

2. **Turnover**

Turnover is attributable solely to continuing operations and derives from voluntary donations, membership fees, grants and miscellaneous income.

3. Staff Costs

The average number of persons employed by the company, including directors, during the year was as follows:

	2022	2021
Administration	7	5

4. Tangible Fixed Assets

	Land And Buildings £	Plant And Machinery £	Total £
Cost:			
At 1 April 2021	853,372	74,239	927,611
Additions	-	4,720	4,720
At 31 March 2022	853,372	78,959	932,331
Depreciation:			
At 1 April 2021	263,701	46,696	310,397
Charge for the year	11,793	3,226	15,019
At 31 March 2022	275,494	49,922	325,416
Net book value:			
At 31 March 2022	£577,878	£ 29,037	£606,915
At 31 March 2021	£589,671	£ 27,543	£617,214

5. Debtors And Prepayments

Amounts falling due within one year:

	2022 £	2021 £
Prepayments and Accrued Income	1,276	1,220

6. Creditors

Amounts falling due within one year:-

	2022 £	2021 £
Other Taxes & PAYE	216	417
Accruals And Deferred Income	4,108	5,250
	£4,324	£5,667

7. Tax Status

The South Wales Islamic Centre was registered as a charity on 15 September 1987.

8. Incoming Resources

	Unrest'd Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Voluntary Income			
Donations	8,196	8,196	6,021
Maintenance Donations	-	-	10,259
	8,196	8,196	16,280
Incoming Resources From Charitable Activities			
Rental Income	33,435	33,435	28,090
Membership Fees	275	275	265
Marriage Fees	1,175	1,175	1,700
Sundry Income	9	9	34
	34,894	34,894	30,089
Other Incoming Resources			
Other income	95	95	4,270
	95	95	4,270

9. **Charitable Activities**

	2022 £	2022 £	2021 £
Wages and salaries	14,807		14,628
Cleaning	2,661		1,928
Insurances	1,207		1,418
Light and Heat	5,912		7,812
Print., Postage and Stationery	-		114
Telephone	439		395
Repairs and Renewals	6,824		13,640
		31,850	39,935

10. **Governance Costs**

	2022 £	2022 £	2021 £
Bank Charges	(1)		-
Accountancy	2,006		1,897
Rates & Water	2,192		3,143
Legal and Professional Fees	150		-
Miscellaneous Expenses	287		556
Depreciation	15,020		15,094
		19,654	20,690

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Accountant's Report

To The Board Of Directors

On The Preparation Of The Unaudited Statutory Accounts Of

The South Wales Islamic Centre

For The Year Ended 31 March 2022

As described in the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2022 set out on pages 5 to 12, and you consider that the company is exempt from an audit and a report under section 249A(2) of the Companies Act 2006. In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

.... Dated:10 November 2022

NV Associates Limited
Chartered Certified Accountants
168 Clare Road
Grangetown
Cardiff
CF11 6RX

Company Number: 02142791

The South Wales Islamic Centre

Balance Sheet

At 31 March 2022

	Note	2022		2021	
		£	£	£	£
Tangible Fixed Assets					
Tangible assets	4		606,915		617,216
Current Assets					
Debtors	5	1,276		1,220	
Bank Accounts		97,669		97,086	
Cash Accounts		2,439		2,439	
		101,384		100,745	
Creditors					
Amounts falling due within one year	6	4,324		5,667	
Net Current Assets			97,060		95,078
Total Assets Less Current Liabilities			703,975		712,294
Net Assets			£703,975		£712,294
Capital Funds					
Unrestricted funds			703,975		712,294
Total Funds			£703,975		£712,294

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Company Number: 02142791

The South Wales Islamic Centre

Balance Sheet

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 9 November 2022 and signed on its behalf.

....

Zakarya Al-Shameri

The annexed notes form part of these financial statements.

The South Wales Islamic Centre

Statement Of Financial Activities For The Year Ended 31 March 2022

	Unrest'd Funds £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources			
Incoming Resources from generated funds:			
Voluntary income	8,196	8,196	16,280
From charitable activities	34,894	34,894	30,089
Other incoming resources	95	95	4,270
Total Incoming Resources	43,185	43,185	50,639
Resources Expended			
Charitable activities	31,850	31,850	39,935
Governance costs	19,654	19,654	20,690
Total Resources Expended	51,504	51,504	60,625
Net Movement In Funds	(8,319)	(8,319)	(9,986)
Total Funds Brought Forward	£712,294	£712,294	722,280
Total Funds Carried Forward	£703,975	£703,975	£712,294

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

The South Wales Islamic Centre

For The Year Ended 31 March 2022

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02142791

Charity Registered Number:519043

The South Wales Islamic Centre

Directors' And Trustees' Report And Financial Statements

For The Year Ended 31 March 2021

NV Associates Limited
Chartered Certified Accountants
168 Clare Road
Grangetown
Cardiff
CF11 6RX

The South Wales Islamic Centre

Legal And Administrative Information

Company Number:	02142791
Registered Charity Number:	519043
Chairman:	Subhi Abduljalil
Treasurer:	Zakarya Al-Shameri
Directors:	Daoud Salaman Ahmed Ismail Subhi Abduljalil Ali Omer Ammar Ahmed (Appointed 01.05.2021) Zakarya Al-Shameri (Appointed 01.05.2021)
Secretary:	Ammar Ahmed
Registered Office:	The Islamic Centre Alice Street Butetown Cardiff CF10 5LB
Accountants:	NV Associates Limited Chartered Certified Accountants 168 Clare Road Grangetown Cardiff CF11 6RX
Bankers:	National Westminster Bank PLC Canton Cardiff Branch 277 Cowbridge Road East Cardiff CF5 1WX

The South Wales Islamic Centre

Directors' And Trustees' Report

For The Year Ended 31 March 2021

The Council of Management who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

Structure, Governance And Management

Governing document

The charity is governed by its Memorandum and Articles of Association last amended on 15 January 2016.

Organisation

The charity is administered by a Council of Management whose members are comprised of the trustees of the charity.

Risk policy

The charity is highly dependent on donations from members of the Muslim community. However, the charity ensures that applications for relevant funding from government and other sources are made.

Objectives and activities

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

The object of the charity is to promote for the benefit of the Members of the Muslim Community and more particularly those who are in resident in Cardiff:

i. The advancement of the Religion of Islam.

ii. The advancement of Education, particularly in accordance with the tenets of Islam and with reference to History, Language and Culture related to Islam.

iii. The relief of poverty, sickness and distress.

iv. To promote any other purpose which now or hereafter may be deemed by Law to be Charitable.

Achievements And Performance

The South Wales Islamic Centre

Directors' And Trustees' Report

For The Year Ended 31 March 2021

During the year the company has promoted, particularly for the benefit of the local Muslim community, its main objectives as set out in its Memorandum of Association.

During this year, certain transactions relating to the Yemeni Community Centre have been included in the accounts.

The Statement of Financial Activities shows a net deficit for the year of £9,986 and reserves stand at £712,294.

Financial Review

Fixed assets

Changes in fixed assets during the year are set out in the notes to the accounts.

Plans For Future Periods

The company continues to promote its main objectives in the coming year.

Trustees' Responsibilities In Relation To The Financial Statements

The trustees (who are also directors for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charitable company 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 2015 (FRS102);
- 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 financial statements on a going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The South Wales Islamic Centre

Directors' And Trustees' Report

For The Year Ended 31 March 2021

This report was approved by the board of directors and trustees on 20 December 2021 and signed on its behalf.

....
Daoud Salaman
Trustee.

The South Wales Islamic Centre

Statement Of Financial Activities

Detailed Analysis Of Movements In Funds

For The Year Ended 31 March 2021

	2021		2020	
	£	£	£	£
General Fund				
Deficit for the year	(9,986)		(2,490)	
		(9,986)		(2,490)
- Unrestricted Fund 1 -				
Opening balance	722,280		724,769	
		722,280		724,769
Total Funds At 31 March 2021		£712,294		£722,279

1. Accounting Policies

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical convention (modified to include certain items at fair value). The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Turnover
Turnover comprises income from voluntary donations, membership fees, grants and miscellaneous income.

Tangible Fixed Assets And Depreciation
Tangible fixed assets are stated at cost less depreciation

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold buildings - 2% reducing balance basis
Fixtures and fittings - 10 % reducing balance basis

Deferred Taxation
The committee of the Islamic Centre applied to the Charities Commission for the Centre to be accepted as a Registered Charity and was granted this status on 15 September 1987 (Charity Number: 519043).

Grants Received
Government and similar grants made towards the cost of acquiring fixed assets are taken to income and expenditure account over the useful life of the asset concerned. The amount of the grant still to be taken to income and expenditure account is shown in the Balance Sheet as a deferred credit.

2. Turnover

Turnover is attributable solely to continuing operations and derives from voluntary donations, membership fees, grants and miscellaneous income.

3. Staff Costs

The average number of persons employed by the company, including directors, during the year was as follows:

	2021	2020
Administration	5	6

4. Tangible Fixed Assets

	Land And Buildings £	Plant And Machinery £	Total £
Cost:			
At 1 April 2020	853,372	74,239	927,611
At 31 March 2021	853,372	74,239	927,611
Depreciation:			
At 1 April 2020	251,666	43,635	295,301
Charge for the year	12,034	3,060	15,094
At 31 March 2021	263,700	46,695	310,395
Net book value:			
At 31 March 2021	£589,672	£ 27,544	£617,216
At 31 March 2020	£601,706	£ 30,604	£632,310

5. Debtors And Prepayments

Amounts falling due within one year:

	2021 £	2020 £
Prepayments and Accrued Income	1,220	1,434
Other debtors	-	3,420
	£1,220	£4,854

6. **Creditors**

Amounts falling due within one year:-

	2021 £	2020 £
Other Taxes & PAYE	417	252
Accruals And Deferred Income	5,250	3,243
	£5,667	£3,495

7. **Tax Status**

The South Wales Islamic Centre was registered as a charity on 15 September 1987.

8. **Incoming Resources**

	Unrest'd Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Voluntary Income			
Donations	6,021	6,021	13,386
Maintenance Donations	10,259	10,259	-
	16,280	16,280	13,386
Incoming Resources From Charitable Activities			
Rental Income	28,090	28,090	31,550
Membership Fees	265	265	290
Marriage Fees	1,700	1,700	725
Sundry Income	34	34	154
	30,089	30,089	32,719
Other Incoming Resources			
Other income	4,270	4,270	-
	4,270	4,270	-

9. **Charitable Activities**

	2021	2021	2020
	£	£	£
Wages and salaries	14,628		15,122
Cleaning	1,928		1,354
Insurances	1,418		1,382
Light and Heat	7,812		7,205
Print., Postage and Stationery	114		-
Telephone	395		396
Repairs and Renewals	13,640		1,045
		39,935	26,504

10. **Governance Costs**

	2021	2021	2020
	£	£	£
Accountancy	1,897		1,890
Rates & Water	3,143		2,915
Miscellaneous Expenses	556		1,606
Depreciation	15,094		15,680
		20,690	22,091

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Accountant's Report

To The Board Of Directors

On The Preparation Of The Unaudited Statutory Accounts Of

The South Wales Islamic Centre

For The Year Ended 31 March 2021

As described in the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2021 set out on pages 5 to 12, and you consider that the company is exempt from an audit and a report under section 249A(2) of the Companies Act 2006. In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

.... Dated:21 December 2021

NV Associates Limited
Chartered Certified Accountants
168 Clare Road
Grangetown
Cardiff
CF11 6RX

Company Number: 02142791

The South Wales Islamic Centre

Balance Sheet

At 31 March 2021

	Note	2021		2020	
		£	£	£	£
Tangible Fixed Assets					
Tangible assets	4		617,216		632,309
Current Assets					
Debtors	5	1,220		4,854	
Bank Accounts		97,086		84,385	
Cash Accounts		2,439		4,226	
		100,745		93,465	
Creditors					
Amounts falling due within one year	6	5,667		3,495	
Net Current Assets			95,078		89,970
Total Assets Less Current Liabilities			712,294		722,279
Net Assets			£712,294		£722,279
Capital Funds					
Unrestricted funds			712,294		722,279
Total Funds			£712,294		£722,279

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Company Number: 02142791

The South Wales Islamic Centre

Balance Sheet

These financial statements have been prepared in accordance with the special provisions relating to the small companies regime within Part 15 of the Companies Act 2006). Approved by the trustees on 20 December 2021 and signed on its behalf.

....
Subhi Abduljalil

The annexed notes form part of these financial statements.

The South Wales Islamic Centre

Statement Of Financial Activities For The Year Ended 31 March 2021

	Unrest'd Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources			
Incoming Resources from generated funds:			
Voluntary income	16,280	16,280	13,386
From charitable activities	30,089	30,089	32,719
Other incoming resources	4,270	4,270	-
Total Incoming Resources	50,639	50,639	46,105
Resources Expended			
Charitable activities	39,935	39,935	26,504
Governance costs	20,690	20,690	22,091
Total Resources Expended	60,625	60,625	48,595
Net Movement In Funds	(9,986)	(9,986)	(2,490)
Total Funds Brought Forward	£722,280	£722,280	724,769
Total Funds Carried Forward	£712,294	£712,294	£722,279

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

The South Wales Islamic Centre

For The Year Ended 31 March 2021

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