

**Charity Number: 1014007**

**Tunbridge Wells Islamic and Cultural Association**  
**Trustees' Report and Unaudited Financial Statements**  
**for the Year Ended 30 April 2021**

**Tunbridge Wells Islamic and Cultural Association**

<b>Contents</b>	<b>Page</b>
<b>Legal and administrative information</b>	<b>1</b>
<b>Trustee's report</b>	<b>2</b>
<b>Statement of financial activities</b>	<b>3</b>
<b>Balance sheet</b>	<b>4</b>
<b>Notes to the Financial Statements</b>	<b>5-7</b>

**Tunbridge Wells Islamic and Cultural Association**

**Legal and Administrative Information**

**CHARITY NUMBER:** 1014007

**REGISTERED OFFICE:** 99 Camden Road  
Tunbridge Wells  
Kent  
TN1 2RQ

**TRUSTEES:** Mohammad Abdul Subhan (Chairman)  
Amenur Abdussamad (General Secretary)  
Abdul Munim (Treasurer)  
Suruk Miah  
Muhammad Ahmed  
Mizanur Rahman  
Abdul Aziz Khan  
Said Bouamra  
Suleman Khandakar  
Hussain Muhit  
Rahman Zoman

**BANKERS:** NatWest  
89 Mount Pleasant Road  
Tunbridge Wells  
Kent  
TN1 1QJ

## **Tunbridge Wells Islamic and Cultural Association**

### **Report of the Trustees for the Year Ended 30 April 2021**

The trustees present their report and the financial statements for the year ended 30 April 2021. The trustees have adopted the provisions of 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) (effective 1 January 2015). The trustees who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

The trustees are fully responsible for the management of the Masjid which is open to all Muslims for prayers. No membership is required to attend the Masjid.

#### **Objectives and activities**

The charity's objectives are to provide religious facilities and to promote cultural harmony in the local Muslim community.

#### **Financial review**

The net surplus of the charity is set out on page 4 and the trustees consider that the accumulated funds to be sufficient to enable the Masjid to meet its objectives.

#### **Statement as to disclosure of information**

In so far as the trustees are aware:

- there is no relevant information of which the charity's trustees are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that they are aware of that information.

#### **Statement of trustees' 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) including Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Law applicable to charities in England and Wales, Charities Act 2011 and Charity (Accounts and Reports) Regulations 2008 requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the 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 financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

#### **ON BEHALF OF THE BOARD:**

Mohammad Abdul Subhan - Chairman

14 March 2022

**Tunbridge Wells Islamic and Cultural Association**

**Statement of financial activities**  
**for the Year Ended 30 April 2021**

	Notes	30.04.21 £	30.04.20 £
<b>Incoming Resources</b>			
Incoming resources from generating funds:			
Voluntary income	2	100,494	486,084
Government grant		39,549	-
Investment income	3	-	42
<b>Total incoming resources</b>		<b><u>140,043</u></b>	<b><u>486,126</u></b>
<b>Resources expended</b>			
Subcontractor costs		10,230	-
Staff costs	4	59,095	43,253
Light & heat		2,213	899
Rent		14,500	15,539
Rates		559	927
Premises insurance		1,239	1,238
Repair & maintenance		5,560	6,453
Premises expenses		1,161	1,542
Cleaning		3,120	2,845
Telephone		461	459
Printing, post and stationery		3,375	4,733
Advertising		21	71,676
Bank charges		947	1,412
Professional fee		-	780
Donations paid		5,215	4,355
Depreciation		10,995	8,542
<b>Total resources expended</b>		<b><u>118,691</u></b>	<b><u>164,653</u></b>
Total funds brought forward		<u>973,233</u>	<u>651,760</u>
<b>Total funds carried forward</b>		<b><u>994,585</u></b>	<b><u>973,233</u></b>

The notes on pages 5 to 7 form an integral part of these financial statements

**Tunbridge Wells Islamic and Cultural Association**

**Balance Sheet**  
**30 April 2021**

	Notes	£	30.04.21 £	£	30.04.20 £
<b>FIXED ASSETS</b>					
Tangible assets	5		880,349		768,732
<b>CURRENT ASSETS</b>					
Debtors	6	-		1,837	
Cash at bank and in hand		<u>116,634</u>		<u>203,783</u>	
		116,634		205,620	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>(2,398)</u>		<u>(1,119)</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>114,236</u>		<u>204,501</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			973,233		973,233
<b>NET ASSETS</b>			<u>994,585</u>		<u>973,233</u>
<b>FUNDS</b>					
Unrestricted income funds	8		<u>994,585</u>		<u>973,233</u>
<b>TOTAL FUNDS</b>			<u>994,585</u>		<u>973,233</u>

The financial statements were approved by the trustees on 14 March 2022 and signed on their behalf by:

Mohammad Abdul Subhan  
(Chairman)

Abdul Munim  
(Treasurer)

Amenur Abdussamad  
(General Secretary)

The notes on pages 5 to 7 form an integral part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 30 April 2021**

**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

**1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)' and the Charities Act 2011.

**1.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

**1.3 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	2% straight line
Fixtures, fittings and equipment	-	20% straight line

No depreciation is provided on the freehold property. It is the Charity's policy to maintain this asset in a continual state of sound repair and, accordingly, the trustees consider that the life of this asset is so long and the residual value so high that depreciation is insignificant.

**Tunbridge Wells Islamic and Cultural Association**

**2. VOLUNATARY INCOME**

	<b>30.4.21</b>	<b>30.4.20</b>
	£	£
General donations received	<u>100,494</u>	<u>486,084</u>
	<u>100,494</u>	<u>486,084</u>

**3. INVESTMENT INCOME**

	<b>30.4.21</b>	<b>30.4.20</b>
	£	£
Bank interest receivable	<u>-</u>	<u>42</u>
	<u>-</u>	<u>422</u>

**4. EMPLOYEES**

<b>Employment costs</b>	<b>30.4.21</b>	<b>30.4.20</b>
	£	£
Wages and salaries	<u>59,095</u>	<u>43,253</u>
	<u>59,095</u>	<u>43,253</u>

No employee received emoluments of more than £60,000 (2020: £60,000).

**Number of employees**

The average monthly numbers of employees (excluding the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	<b>30.4.21</b>	<b>30.4.20</b>
Imams and other teachers	<u>4</u>	<u>4</u>
	<u>4</u>	<u>4</u>

All trustees are volunteers and render their services free of charge. Consequently no salaries have been paid to the trustees this year.

**Tunbridge Wells Islamic and Cultural Association**

**5. TANGIBLE FIXED ASSETS**

	Freehold Property and Improvements £	Fixtures and Fittings £	Totals £
<b>COST</b>			
At 1 May 2020	779,767	13,515	793,282
Additions	122,612	-	122,612
Disposals	-	-	-
At 30 April 2021	<u>902,379</u>	<u>13,515</u>	<u>915,894</u>
<b>DEPRECIATION</b>			
At 1 May 2020	12,475	12,075	24,550
Charge for year	10,275	720	10,995
Eliminated on disposal	-	-	-
At 30 April 2021	<u>22,750</u>	<u>12,795</u>	<u>35,545</u>
<b>NET BOOK VALUE</b>			
At 30 April 2021	<u>879,629</u>	<u>720</u>	<u>880,349</u>
At 30 April 2020	<u>767,292</u>	<u>1,440</u>	<u>768,732</u>

**6. DEBTORS: AMOUNTS DUE WITHIN ONE YEAR**

	<b>30.4.21</b>	<b>30.4.20</b>
	£	£
Other debtors	-	1,837
	<u>-</u>	<u>1,837</u>

**7. CREDITORS: AMOUNTS DUE WITHIN ONE YEAR**

	<b>30.4.21</b>	<b>30.4.20</b>
	£	£
Other creditor	2,398	1,119
	<u>2,398</u>	<u>1,119</u>

**8. UNRESTRICTED FUNDS**

	Unrestricted Funds £
At 1 May 2020	973,233
Incoming resources	140,043
Outgoing resources	<u>(118,691)</u>
At 30 April 2021	<u>994,585</u>