

Tunbridge Wells Islamic and Cultural Association

Charity Number: 1014077

Tunbridge Wells Islamic and Cultural Association
Trustees' Report and Unaudited Financial Statements
for the Year Ended 30 April 2025

Contents	Page
Legal and Administrative Information	1
Trustee's Report	2
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6

Legal and Administrative Information

CHARITY NUMBER: 1014077

REGISTERED OFFICE: 99 Camden Road
Tunbridge Wells
Kent
TN1 2QR

TRUSTEES: Muhammed Younus Bagha (Chairman)
Amenur Abdussamad (General Secretary)
Mohammad Sarwar Hussain (Treasurer)
Suleman Khandakar
Muhammad Abul Kashem
Said Bouamra
Hussain Muhit

Report of the Trustees for the Year Ended 30 April 2025

The trustees present their report and the financial statements for the year ended 30 April 2025. 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:

Statement of trustees' responsibilities *(continued)*

- 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:

Muhammed Younus Bagha - Chairman

26 February 2026

Statement of Financial Activities for the Year Ended 30 April 2025

	Notes	30.04.25 £	30.04.24 £
Incoming resources			
Incoming resources from generating funds:			
Voluntary income	2	108,528	134,772
Other income / Madrassa fee		5,655	6,015
Investment income	3	-	-
		<hr/>	<hr/>
Total incoming resources		114,183	140,787
Resources expended			
Staff costs	4	68,597	65,453
Light & heat		8,605	10,145
Rent		-	435
Rates		1,860	600
Insurance		1,685	1,581
Premises expenses		3,142	1,524
Cleaning		-	3,000
Telephone		647	658
Computer expenses		-	135
Advertising		-	50
Bank / Card charges		2,087	2,478
Sundry expenses		874	-
Legal and professional fee		2,690	1,872
Accountancy fee		-	1,750
Donations paid		32	600
Training		-	1,859
Depreciation		21,084	22,474
		<hr/>	<hr/>
Total resources expended		111,303	114,614
Total funds brought forward		2,880	26,173
		<hr/>	<hr/>
Total funds carried forward		1,169,816	1,166,936

The notes on pages 6 to 9 form an integral part of these financial statements.

Statement of Financial Position as at 30 April 2025

	Notes	30.04.25		30.04.24	
		£	£	£	£
FIXED ASSETS					
Tangible assets	5		1,136,741		1,139,824
CURRENT ASSETS					
Debtors	6	-		-	
Cash at bank and in hand		33,945		29,354	
		<u>33,945</u>		<u>29,354</u>	
		33,945		29,354	
CREDITORS					
Amounts falling due within one year	7	(870)		(2,242)	
		<u>(870)</u>		<u>(2,242)</u>	
NET CURRENT ASSETS / (LIABILITIES)			<u>33,075</u>		<u>27,112</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,169,816</u>		<u>1,166,936</u>
NET ASSETS			<u>1,169,816</u>		<u>1,166,936</u>
FUNDS					
Unrestricted income funds	8		<u>1,169,816</u>		<u>1,166,936</u>
TOTAL FUNDS			<u>1,169,816</u>		<u>1,166,936</u>

The financial statements were approved by the trustees on 26 February 2026 and signed on their behalf by:

Muhammed Younus Bagha
(Chairman)

Mohammad Sarwar Hussain
(Treasurer)

Amenur Abdussamad
(General Secretary)

The notes on pages 6 to 9 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 30 April 2025

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.

Notes to the Financial Statements for the Year Ended 30 April 2025 (continued)

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.

2. Voluntary Income

	30.04.25	30.04.24
	£	£
General donations received	<u>108,528</u>	<u>134,772</u>
	<u>108,528</u>	<u>134,772</u>

3. Investment Income

	30.04.25	30.04.24
	£	£
Bank interest receivable	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

4. Employees

Employment costs	30.04.25	30.04.24
	£	£
Wages and salaries	<u>68,597</u>	<u>65,453</u>
	<u>68,597</u>	<u>65,453</u>

No employee received emoluments of more than £60,000 (2024: £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:

4. Employees (continued)

	30.04.25 £	30.04.24 £
Imams and other teachers	<u>68,597</u>	<u>65,453</u>
	<u>68,597</u>	<u>65,453</u>

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

5. Tangible Fixed Assets

	Freehold Property and Improvements £	Fixtures and Fittings £	Totals £
COST			
At 1 May 2024	1,203,254	34,510	1,237,763
Additions	18,000	-	18,000
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 30 April 2025	<u>1,221,254</u>	<u>34,510</u>	<u>1,255,764</u>
DEPRECIATION			
At 1 May 2024	67,861	30,078	97,939
Charge for the year	16,652	4,432	21,084
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>
At 30 April 2025	<u>84,513</u>	<u>34,510</u>	<u>119,023</u>
NET BOOK VALUE			
At 30 April 2025	<u>1,136,741</u>	<u>-</u>	<u>1,136,741</u>
At 30 April 2024	<u>1,135,392</u>	<u>4,432</u>	<u>1,139,824</u>

6. Debtors: Amounts due within one year

	30.04.25 £	30.04.24 £
Employment costs		
Other debtors	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

7. Creditors: Amounts due within one year

	30.04.25 £	30.04.24 £
Other creditors	<u>870</u>	<u>2,242</u>
	<u>870</u>	<u>2,242</u>

8. Unrestricted funds

	30.04.24 £
At 1 May 2024	
Incoming resources	1,166,936
Outgoing resources	114,183
	<u>(111,303)</u>
At 30 April 2025	<u>1,169,816</u>