

**WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY**

REGISTERED CHARITY NUMBER: 294050

**TRUSTEES' REPORT AND ACCOUNTS**  
FOR THE YEAR ENDED 31 MARCH 2017

CONTENTS

Pages 1 – 6	Trustees' Annual Report
Page 7	Independent Examiner's Report
Page 8	Statement of Financial Activities
Page 9	Balance Sheet
Page 10 - 13	Notes to the Accounts

**TRUSTEES' ANNUAL REPORT**  
**31 MARCH 2017**

The Society's Trustees present their report together with the independently examined accounts for the year ended 31 March 2017.

**SOCIETY'S OBJECTS**

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

**ORGANISATION**

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

**PUBLIC BENEFIT**

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

**POLICY**

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

**STATUS AND ADMINISTRATION**

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

**FINANCIAL RESULTS**

The accounts comply with the Charities Act 2011 and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2015) applicable to charities preparing accounts in accordance with the Financial Reporting Standards applicable in United Kingdom and Republic of Ireland (FRS 102).

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

## **WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY**

REGISTERED CHARITY NUMBER: 294050

### **TRUSTEES' ANNUAL REPORT**

**31 MARCH 2017**

#### **REVIEW OF THE SOCIETY'S YEAR**

In the year ended 31 March 2017, the Society received £84,731 (2016: £93,169), in donations, madrasah fees, grants, subscriptions etc., and spent £78,615 (2016: £86,303) leaving an overall surplus of £6,116 (2016: surplus £6,866). During the year the Society successfully fulfilled many of its core objectives, some of which are mentioned below:-

- 1) Offered facilities for the five Daily prayers, Friday prayers and the two Eid prayers.
- 2) Made arrangements for Ramadhan, i.e. Taraweeh prayers, Iftar, Iktikaf, etc.
- 3) Distributed donations of £16,262 (2016: £17,373) to the poor and needy and to other institutions with similar objectives.
- 4) Organised Quran reading and Islamic knowledge classes for children.
- 5) Organised Islamic study circles and courses for adults.
- 6) Organised Islamic knowledge programmes for Muslims and non-Muslims.
- 7) Organised 'Ladies Only' Islamic knowledge programmes.
- 8) Visited the sick at their homes and in hospitals.
- 9) Performed marriage ceremonies and provided marriage and divorce counseling.
- 10) Performed funeral services i.e. washing, burial and prayers, and comforted the bereaved.

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

1. The children's Madrassa continues to flourish under the dedicated leadership of Imam Idris Nawab with the help of teachers, Sister Talhet Nazir and Sister Fardousi Khanom and several volunteers. A total of 135 (2016: 130) children are now on the Madrassa register and an average of 96 (2016: 95) regularly attend. In addition to the daily Quran and Islamic Study classes, the following events took place:-
  - a. Quran completion and awards presentation evening.
  - b. Parents' evening organised to discuss children's progress.
  - c. Individual student progress reports sent out to parents.
  - d. Completed the Tasheel Series of books for each year group.
  - e. Temporarily held Saturday Morning Islamiyyat classes to ensure Tasheel books were completed on time.
  - f. Helpers recruited to help and support the children's classes.
  - g. Eid celebration organised for the children.
2. Quran and Islamic Knowledge sessions for sisters took place throughout the year, thanks to the hard work put in by several sisters. These sessions have been going on for several years now.
3. The maintenance of an on-line document repository for the secure archiving of all Society related documents.
4. The internet domain names [www.worthingmasjid.co.uk](http://www.worthingmasjid.co.uk) and [www.worthingmasjid.com](http://www.worthingmasjid.com) continued to be formally reserved by the centre. The new Masjid website continues to offer many facilities including:-
  - a. Real-time display of Jamaat times throughout the year
  - b. Information about forthcoming events and talks at the centre.
  - c. Downloadable prayer timetables for the year.
  - d. Downloadable online documents such as the constitution and gift aid/bankers order forms, visitor guidelines and timetables.
  - e. 'How to Find Us', 'About us' and 'Services' sections.



**TRUSTEES' ANNUAL REPORT**  
**31 MARCH 2017**

**REVIEW OF THE SOCIETY'S YEAR (continued)**

5. The commemoration of the 21<sup>st</sup> anniversary of the Srebrenica genocide organised by the Worthing Islamic Society in collaboration with Remembering Srebrenica and the Worthing Mayor.
6. Successfully organised the Eid-ul Fitr and Eid-ul Adha congregational prayers in the park, ensuring that the Sunnah of offering Eid salaah outdoors are observed and made available to the Worthing Muslim community.
7. Actively engaged with local authority and community organisations such as:-
  - a. Sussex Police Muslim Forum.
  - b. Community Police Panel.
  - c. Worthing Council for Voluntary Sector.
  - d. Worthing Churches Homeless Project.
  - e. Faiths in Worthing and Faiths in Sussex.
  - f. Worthing Churches and other faith groups.
8. Throughout the year we welcomed various local community/religious groups, schools, scouts and cubs etc to the Masjid. The Imam also visited local schools to give talks on Islam. He has also been invited and now sits on the Board of "SACRE" which is the body responsible for religious education for schools in Sussex.
9. As can be seen in the Accounts, this year the Masjid claimed back income tax on gift aid donations totalling £4,580 (2016: £6,658).
10. A key fob and door entry procedure is kept in operation, thereby improving Masjid security whilst at the same time allowing freer use of the Masjid facilities.
11. Charitable collections were made throughout the year, including for donations made to:-
  - a. Human Relief Foundation
  - b. Human Appeal International
  - c. Muntada Aid
  - d. Deen Relief
  - e. Ummah Welfare Trust, and
  - f. Various Masajids and Madrassas.

**RESERVES POLICY**

Unrestricted funds at 31 March 2017 were £329,338 (2016: £325,418) of which £299,916 (2016: £302,722) was invested in tangible fixed assets for use by the Society. The Society therefore had a surplus of free reserves at 31 March 2017 of £29,422 (2016: £22,696), mainly represented by cash at bank and in-hand and debtors and prepayments.

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

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

**TRUSTEES' ANNUAL REPORT**  
**31 MARCH 2017**

**RESERVES POLICY (continued)**

- c. To continue the propagation of Islamic Awareness to the Non-Muslim community of Worthing and the surrounding areas.

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

**RISK MANAGEMENT**

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

**SOCIETY'S TRUSTEES**

The Trustees who served during the year to 31 March 2017, and (except for those who have resigned) are still serving at the date of signing this report, were:-

Ali Abdul Rahman	Chairman
Liton Chowdhury	Deputy Chairman
Aksar Uddin Sikder	Treasurer
Fokur Uddin Ahmed	Assistant Treasurer
Moynul Islam	Secretary
Nadeem Khan	Assistant Secretary
Zia-ul Islam	
Ammar Hamid	(resigned 27 July 2016)
Sarmad Jamal	
Sultan Ahmed	
Imran Hafeez	
Rashid Mohamedi	(resigned 10 April 2016)
Rafiqul Islam	(resigned 13 November 2016)
Abdullah Mokul	

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

**TRUSTEES' ANNUAL REPORT**  
**31 MARCH 2017**

**SOCIETY'S CUSTODIAN TRUSTEES**

The current Custodian Trustees for the Society are:-

Abdul Hadi Khabbazeh  
Abdul Fatah Fansa  
Khalid Hasan  
Jamal Ahmed Khan  
Aksar Uddin Sikder

The Register of Custodian Trustees, which according to the Society's constitution must be reviewed every five years, was last reviewed at the Monthly Executive Committee Meeting on 1 June 2013. The next review must therefore be done before 1 June 2018.

**SOCIETY'S MAIN AGENTS AND ADVISORS**

Bankers:	HSBC Bank plc, 16 Goring Road, Worthing, West Sussex. BN12 4AW
Solicitors:	Rosemary Hensby, 20 Mulberry Lane, Goring-by-Sea, West Sussex. BN12 4NS
Honorary Independent Examiner:	Iqbal Mohamed FCCA, 25 Dunsfold Rise, Coulston, Surrey. CR5 2ED

**TRUSTEES' RESPONSIBILITIES**

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

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

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

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



**WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY**  
REGISTERED CHARITY NUMBER: 294050

**TRUSTEES' ANNUAL REPORT**  
**31 MARCH 2017**

**INDEPENDENT EXAMINER**

A resolution to reappoint Iqbal Mohamed FCCA as honorary independent examiner will be put to the members at the Annual General Meeting.

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

SIGNED  
Ali Abdul Rahman  
Chairman

SIGNED  
Aksar Sikder Uddin  
Treasurer

SIGNED  
Moynul Islam  
Secretary

Date: 22. JUNE, 2017

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY**

I report on the accounts of the Worthing Islamic Social and Welfare Society for the year ended 31 March 2017, which are set out on pages 8 to 13.

**Respective responsibilities of trustees and examiner**

The Society's trustees are responsible for the preparation of the accounts. The Society's trustees consider that an audit is not required for this year under section 144 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 Society and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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**

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED  
Iqbal Mohamed FCCA  
**Honorary Independent Examiner**

29-JUNE-2017  
**Date:**



**WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY**  
**REGISTERED CHARITY NUMBER: 294050**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including income and expenditure account)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	Restricted £	Unrestricted £	Total 31.3.17 £	Total 31.3.16 £
<b>Income from:</b>					
Donations received	2	2,346	58,322	60,668	69,197
Subscriptions		-	3,760	3,760	2,910
Income tax refund		-	4,580	4,580	6,658
Madrasah fees		-	10,833	10,833	10,735
Zakat and Fitrah	7	4,890	-	4,890	3,669
<b>Total income</b>		<u>7,236</u>	<u>77,495</u>	<u>84,731</u>	<u>93,169</u>
<b>Expenditure:</b>					
<b>Expenditure on charitable activities:</b>					
Wages and salaries	8	-	24,432	24,432	32,316
Rent		-	13,115	13,115	11,225
General and water rates		-	4,291	4,291	3,225
Building insurances		-	1,104	1,104	1,105
Light and heat		-	2,894	2,894	2,981
Repairs and renewals		-	4,982	4,982	4,452
Cleaning		-	608	608	1,003
Postage and stationery		-	1,082	1,082	252
Donations made		4,890	11,372	16,262	17,373
Telephone		-	818	818	825
Islamic books		-	929	929	1,181
Payroll services		-	360	360	240
Childrens trip		-	-	-	1,300
Sundry expenses		-	4,932	4,932	4,844
Depreciation - building		-	1,651	1,651	1,651
Depreciation - equipment		-	1,155	1,155	2,330
<b>Total expenditure</b>		<u>4,890</u>	<u>73,725</u>	<u>78,615</u>	<u>86,303</u>
<b>Net income/(expenditure) and net movements in funds for the year</b>		2,346	3,770	6,116	6,866
<b>Transfer of funds</b>		(150)	150	-	-
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,700	325,418	327,118	320,252
<b>Total funds carried forward</b>		<u>3,896</u>	<u>329,338</u>	<u>333,234</u>	<u>327,118</u>

**WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY**  
**REGISTERED CHARITY NUMBER: 294050**

**BALANCE SHEET**  
AS AT 31 MARCH 2017

	Notes	31.3.2017		31.3.2016	
		£	£	£	£
<b>FIXED ASSETS</b>	<b>3</b>		299,916		302,722
<b>CURRENT ASSETS</b>					
Debtors and prepayments	<b>4</b>	6,536		5,777	
Cash at bank		26,567		18,423	
Cash in hand		215		196	
		<u>33,318</u>		<u>24,396</u>	
<b>LESS: CURRENT LIABILITIES</b>					
Creditors and accruals	<b>5</b>	<u>-</u>		<u>-</u>	
		<u>-</u>		<u>-</u>	
<b>NET CURRENT ASSETS</b>			<u>33,318</u>		<u>24,396</u>
			<u>333,234</u>		<u>327,118</u>
<b>Financed by:-</b>					
<b>ACCUMULATED FUND (Page 8)</b>					
Unrestricted fund			329,338		325,418
Restricted fund	<b>7</b>		<u>3,896</u>		<u>1,700</u>
			<u>333,234</u>		<u>327,118</u>

Approved by the Society's Trustees on 22. JUNE. 2017

SIGNED  
.....  
Ali Abdul Rahman (Chairman)

SIGNED  
.....  
Aksar Sikder Uddin (Treasurer)

SIGNED  
.....  
Moynul Islam (Secretary)

**WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY**  
**REGISTERED CHARITY NUMBER: 294050**

**NOTES TO THE ACCOUNTS - 31 MARCH 2017**

**1. ACCOUNTING POLICIES**

**1.1 Basis of Accounting**

The financial statement have been prepared on an accruals basis under the historical cost convention, and in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP 2015) applicable to charities preparing their accounts in accordance with Financial Reporting Standard (FRS 102) applicable in the UK and Republic of Ireland and the Charities Act 2011. The trustees consider there to be no material uncertainties about the Charity's ability to continue as a going concern. The accounts are prepared in sterling rounded to the nearest £.

**1.2 Depreciation**

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

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

**1.3 Fixed assets**

All tangible fixed assets costing more than £500 are capitalised and carried in the balance sheet at historical cost.

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

**1.4 Fund structure**

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

**1.5 Income recognition**

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

**1.6 Expenditure recognition**

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

**2. DONATIONS RECEIVED**

Included in the donations received figure of £60,668 (2016: £69,197) are receipts totalling £22,764 (2016: £26,136) from Friday Collections, £11,372 (2016: £13,408) from Charities Collections and £12,212 (2016: £16,441) from General Donations.



**WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY**  
**REGISTERED CHARITY NUMBER: 294050**

**NOTES TO THE ACCOUNTS - 31 MARCH 2017**

**3. FIXED ASSETS**

	<i>Land</i>	<i>Buildings</i>	<i>Equipment</i>	<i>Total</i>
<b><i>COSTS</i></b>				
As at 31.3.16	50,000	270,856	19,021	339,877
Additions	-	-	-	-
As at 31.3.17	<u>50,000</u>	<u>270,856</u>	<u>19,021</u>	<u>339,877</u>
<b><i>DEPRECIATION</i></b>				
As at 31.3.16	-	20,313	16,842	37,155
Charge for year	-	1,651	1,155	2,806
As at 31.3.17	<u>-</u>	<u>21,964</u>	<u>17,997</u>	<u>39,961</u>
<b><i>NET BOOK VALUE</i></b>				
As at 31.3.17	<u>50,000</u>	<u>248,892</u>	<u>1,024</u>	<u>299,916</u>
As at 31.3.16	<u>50,000</u>	<u>250,543</u>	<u>2,179</u>	<u>302,722</u>

**4. DEBTORS AND PREPAYMENTS**

	<b><u>2017</u></b>	<b><u>2016</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Rates	1,634	1,690
Vodafone refund	122	-
Islamic Exhibition Hall Hire Deposit	200	-
Gift aid tax repayment	4,580	4,087
	<u>6,536</u>	<u>5,777</u>

**5. CREDITORS AND ACCRUALS**

	<b><u>2017</u></b>	<b><u>2016</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Net wages payable	-	-
	<u>-</u>	<u>-</u>

**WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY**  
**REGISTERED CHARITY NUMBER: 294050**

**NOTES TO THE ACCOUNTS - 31 MARCH 2017**

**6. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 31.3.2016</i>
Fixed Assets	299,916	-	299,916
Current Assets	29,422	3,896	33,318
<b>Total net assets</b>	<b>329,338</b>	<b>3,896</b>	<b>333,234</b>

**7. RESTRICTED FUNDS**

	<i>Balance at 1.4.2016</i>	<i>Incoming resources</i>	<i>Resources expended &amp; transfers</i>	<i>Balance at 31.3.2017</i>
School Visits Fund	150	-	(150)	-
Building Fund	1,550	1,110	-	2,660
Janazah Facilities Fund	-	1,236	-	1,236
Zakat and Fitrah	-	4,890	(4,890)	-
	<b>1,700</b>	<b>7,236</b>	<b>(5,040)</b>	<b>3,896</b>

The School Visits Fund was donated specifically for the purpose of funding visits to Worthing Masjid by local schools and youth organisations. During the year the sum of £150 was utilised to subsidise such visits.

The Building Fund totalling £1,110 were received during the year with a restriction imposed by the donors that these monies should only be used for any future building projects.

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

The Janazah Facilities Fund totalling £1,236 were received during the year with a restriction imposed by the donors that these monies should only be used solely for future janazah facilities project.

**WORTHING ISLAMIC SOCIAL AND WELFARE SOCIETY**  
**REGISTERED CHARITY NUMBER: 294050**

**NOTES TO THE ACCOUNTS - 31 MARCH 2017**

**8. EMPLOYEES**

**Number of employees**

The average monthly number of employees during the year was 3.0 (2016: 4.0).

**Employment costs**

	<u>2017</u>	<u>2016</u>
	<u>£</u>	<u>£</u>
Salaries	24,432	32,316
	<u>24,432</u>	<u>32,316</u>

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

**9. TRUSTEES**

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