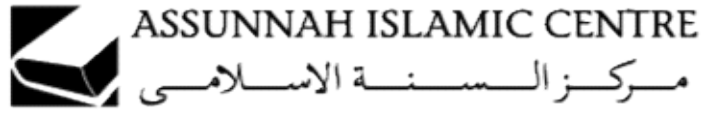


The Charity Registration Number is :- 1097565

Assunah Islamic Centre

Report and Accounts

31 March 2021



Assunah Islamic Centre

Report and accounts for the year ended 31 March 2021

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Assunah Islamic Centre

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- Assunah Islamic Centre

The charity is also known by its operating name, Assunnah Islamic Centre

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1097565

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.

The Governing Document is dated 21 April 2002

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

565A/567A High Road

London

N17 6SB

Telephone 02088087951 Email Address info@assunnah.co.uk Web address www.assunnah.co.uk

The Trustees in office on the date the report was approved were:-

Mr Xuseen Sabriye Abdi Weli (Chairman), Mr Dahir Tifow (Vice Chairman), Mr Mohamed J Siyad (Treasurer), Mr Mohamed Abdulle (Secretary), Mr Khalif Warsame (Organiser), Mr Habib Hussein Mohamed (Vice Treasurer), and Abdullahi Ahmed Mohamud (joined on 03/07/2020).

The following persons served as Trustees during the year ended 31 March 2021 :-

Same as above.

Assunah Islamic Centre

Trustees' Annual Report for the year ended 31 March 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects are set out in the charity's trust deed and are summarized:

- 1-Safeguarding Somali culture in the UK,
- 2-Advancement of religion & education in accordance with tenants & doctrines of Islam,
- 3-Charitable activities for interest of Somalis in the UK,
- 4-Place of worship for benefit of the public, youth training, Islamic education, health & education seminars, Islamic counselling and mentoring

The main activities undertaken in relation to those purposes during the year.

Trustees have reviewed their activities throughout the year and are satisfied that they acted in accordance to their objects and have met their aims and objectives. The Trustees considered all options for the best use of the funds in advancement of the Objects

- 1-Primary school and nursery
- 2-Evening and weekend classes
- 3-Assunah youth programs
- 4-Annual Islamic conference
- 5-Islamic lessons and lectures
- 6-Women activities
- 7-Prayer facilities
- 8-Ramadan Taraweeh prayers and programs
- 9-Eid ul Adha and Eid ul Fitr prayers and celebrations
- 10-Advice and counselling
- 11-Civil marriage

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The strategy for the year has been to consider favourable applications that matched the Charity's Objects. The Trustees endeavour to make the best use of the monies available from the funds of the Charity.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity. The Charity is established for purposes which benefit the beneficiaries and the wider public.

The Charity's public benefit is enshrined in its charitable Objects. The charity will not discriminate on the grounds of any characteristic protected by the Equality Act or any other relevant legislation.

Assunah Islamic Centre

Trustees' Annual Report for the year ended 31 March 2021

The short term and longer term aims and objectives.

We have our extra focus on combatting terrorism and explaining the dangers of these evil thoughts, social grooming and exposing the individuals and groups engaged in this activity as these extreme ideologies have nothing to do with the religion of Islam as the word Islam comes from the Arabic root word salaam which means peace.

We have encouraged our community to raise money for good causes for those in desperate need of basic human necessities such as food and medicine for areas affected around the world and especially those affected by war and severe natural disasters.

All around the year, we have attendees to our events from London and other local areas that come from all over the world including many countries in Europe, Africa and Asia. We have facilitated the interaction of these multiple communities, building stronger communities and understanding among these diverse groups.

The charity's strategies for achieving its aims and objectives in the future.

The community centre is an active participant in local affairs such as Police, Council and Local Schools. We are a full member of Haringey Muslim Network Forum. We are also a member of Muslim Council of Britain (MCB) and Association of Muslim Schools (AMS). We will be working with our partners in order to achieve objectives of the charity in short/mid term plans.

The main achievements and performance of the charity during the year.

Primary School and Nursery

We continue improving the facilities and quality of education of our pupils. Both the Primary and Nursery improved in terms of student achievements and in terms of staff developments.

Evening and Weekend Classes

We have Evening and Weekend classes with over 700 students each week ranging from 6 years to 16 years old teaching Islam, Arabic and Citizenship.

Assunnah Youth

Assunnah Youth is a branch of Assunnah Islamic Centre run by the youth themselves (boys and girls) and supported by the Management where they organise and deliver their own tailor made programs throughout the year. They have their own lessons on the weekends and some on evening. They organise special sessions to advise youngsters on education, social issues, relationships, gangs and drugs, extremism and others.

Our aim remains to help the young Muslims who need qualifications, experience and good discipline. Long term ambition of the Centre is to build the self-confidence of the community in their faith and through our facilities and activities help make a peaceful, vibrant and harmonious community.

Assunah Islamic Centre

Trustees' Annual Report for the year ended 31 March 2021

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts , whose support is valued. There have been no other fundraising activities.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Islamic Lessons

There are permanent Islamic lessons (Tafserul Qur'an, Hadith, Fiqh and others) held on our Centre for the weekends and evenings for the general public where a lot of people attend.

Women's Activities

The Centre provides separate building for the women to use and organise their own programs. They have lessons on Sundays and weekday's evenings as well as other sessions for socialisations and supports.

Prayer Facilities

During the year, by the help of Allah (SWT), we have managed to open the mosque to the musallis for the five daily and Friday prayers which attract local men, women and children.

The degree to which the achievements and performance during the year have benefited wider society.

The charity benefits the wider society by enhancing facilities at school, madressah, and masjid. In addition some grants are awarded to enable students to undertake community work and volunteering opportunities.

Assunah Islamic Centre

Trustees' Annual Report for the year ended 31 March 2021

The significant charitable activities undertaken in the year.

Advice and Counselling

We run advice and counselling session to community and families throughout the year. Our Muslim community has benefited hugely from this service. We offer drop in sessions as well as advice over the phone.

Marriage Service

The Centre is registered to solemnise marriage (Nikkah) and the Imam has solemnised and registered the marriage for various community during the year.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The new appointment of trustee is made by the relevant body of trustees. In the event of a vacancy the nominating body will appoint a new Trustee.

The policies and procedures for the induction and training of trustees.

New Trustees are briefed by a fellow Trustee after appointment. Trustees are able to attend annual training led by legal and accountancy advisers.

The charity's organisational structure.

In the year under review the Charity had seven (7) trustees all of whom are volunteers. The trustees have overall control and responsibility for policy and major decision making.

Day-to-day management and responsibility for implementing policies is carried out by a full-time General Manager, in addition there is also 1 additional part time admin assistant.

How the charity makes decisions and how decisions are delegated.

Decision relating to the Trust are taken by the managing Trustees in accordance with the rules in the Trust deed. Decision are made by a simple majority of votes, the Chairman having a casting vote in the event of a tie. A quorum of minimum 2/3 (two third) trustees exists at the moment.

Assunah Islamic Centre

Trustees' Annual Report for the year ended 31 March 2021

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

The Trust does not employ any staff to manage the charity. The Trustees are volunteers and do not receive payment for fees or expenses.

The chairman is Mr Xuseen Sabriye Abdi Weli.

Setting pay and remuneration of key management personnel

Through consultation and considering the factors in prevailing job market.

The charity's relationships with related parties.

"None"

Bankers	Barclays Bank Plc, Leicester, LE87 2BB.
Accountants	Birchtree Sullivan Chartered Certified Accountants, Office 6, 58 Marsh Wall, Canary Wharf, London, E14 9TP.

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	1,142	33,767
Unrestricted Revenue Funds available for the general purposes of the charity	1,290,962	1,289,820
Total Funds	1,290,962	1,289,820

Financial review of the position at the reporting date, 31 March 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Assunah Islamic Centre

Trustees' Annual Report for the year ended 31 March 2021

Policies on reserves.

The aim of the Trustees has been that income should exceed expenditure so that the revenue balance is increased over time so that future capital expenditure should be met.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Significant events which have affected the financial performance and the financial position.

None

Risks and uncertainties facing the charity.

- 1- Potential expose to financial mis-management, mitigated through a monthly examination of the accounts, and
- 2- Appropriate licenses in place to avoid exposure to prosecution.

Factors likely to affect future financial performance .

Reduction in the grant provided by the Local Council for Primary and Nursery School. However, alternate means of funding have been considered by the trustees, and great success has been seen in this regards.

Principal funding sources in the year and how these support the key objectives of the charity.

Individual donations and Gift Aid.

These voluntary donations has tremendously helped the charity to meet its objectives during the period.

Assunah Islamic Centre

Trustees' Annual Report for the year ended 31 March 2021

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The Trustees expect their policies and operations to remain largely unchanged in the over the next year.

Imran Asif FCCA

Member of Chareterd Certified Accountants

Office 6

58 Marsh Wall

Canary Wharf

London

E14 9TP

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Assunah Islamic Centre

Trustees' Annual Report for the year ended 31 March 2021

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on Date of signing.



Xuseen S Abdi Weli (Dec 22, 2021,
5:21pm)

Mr Xuseen Sabriye Abdi Weli
Chairman

Assunah Islamic Centre

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 29 for the year ended 31 March 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 20.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 8, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Assunah Islamic Centre

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), . I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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

Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Office 6
58 Marsh Wall
Canary Wharf
London
E14 9TP

This report was signed on 21 December 2021

Assunah Islamic Centre - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	493,687	-	493,687	420,722
Expenditure on:					
Charitable activities	B2	477,224	-	477,224	386,955
Prior Year Adjustment	B3	15,321	-	15,321	-
Total expenditure	B	492,545	-	492,545	386,955
Net income for the year		1,142	-	1,142	33,767
Net income after transfers	A-B-C	1,142	-	1,142	33,767
Net movement in funds		1,142	-	1,142	33,767
Reconciliation of funds:-					
	E				
Total funds brought forward		1,289,820	-	1,289,820	1,256,053
Total funds carried forward		1,290,962	-	1,290,962	1,289,820

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 19 to 30 form an integral part of these accounts.

Assunah Islamic Centre - Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	583,651	-	420,722
Charitable activities	A2	-	-	-
Other trading activities	A3	932	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	584,583	-	420,722
Expenditure on:				
Raising funds	B1	1,700	-	-
Charitable activities	B2	560,001	-	386,955
Other	B3	-	-	-
Prior Year Adjustment	B3	-	-	-
Total expenditure	B	561,701	-	386,955
Net gains on investments	B4	-	-	-
Net income for the year		22,882	-	33,767
Transfers between funds	C	-	-	-
Net income after transfers		22,882	-	33,767
Other recognised gains/(losses)		-	-	-
Net gains on revaluation of fixed assets	D1	-	-	-
Net actuarial gains on defined pension benefit schemes	D2	-	-	-
Costs of fundamental reorganisation or restructuring	D3	-	-	-
Extraordinary items	D3	-	-	-
Net movement in funds		22,882	-	33,767
Reconciliation of funds:-	E			
Total funds brought forward		1,256,053	-	1,256,053
Total funds carried forward		1,278,935	-	1,289,820

All activities derive from continuing operations

Assunah Islamic Centre - Statement of Financial Activities for the year ended 31 March 2021

Statement of Total Recognised Gains and Losses for the year ended 31 March 2021

	2021 £	2020 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	16,463	33,767
Income from operations before tax in the Statement of Financial Activities	16,463	33,767
Net Movement in funds before taxation	16,463	33,767
Taxation arising in the year	(15,321)	-
Funds generated in the year as shown on Statement of Financial Activities	1,142	33,767

The notes attached on pages 19 to 30 form an integral part of these accounts.

Assunah Islamic Centre - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	1,142	33,767
Net resources available to fund charitable activities	1,142	33,767

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 30 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	1,289,820	-	1,289,820	1,256,053
Recognised gains and losses before transfers	1,142	-	1,142	33,767
	1,290,962	-	1,290,962	1,289,820
Closing revenue funds	1,290,962	-	1,290,962	1,289,820

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	1,290,962	-	1,290,962	1,289,820

The notes attached on pages 19 to 30 form an integral part of these accounts.

Assunah Islamic Centre - Statement of Financial Activities for the year ended 31 March 2021

**Assunah Islamic Centre
Income and Expenditure Account for the year ended 31 March 2021 as required by the
Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	493,687	420,722
Investment income		
Gross income in the year before exceptional items	493,687	420,722
Gross income in the year including exceptional items	493,687	420,722
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	473,864	383,595
Governance costs	3,360	3,360
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	477,224	386,955
Net income before tax in the financial year	16,463	33,767
Prior Year PAYE Adjustment	15,321	-
Net income after tax in the financial year	1,142	33,767
Retained surplus for the financial year	1,142	33,767

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 30 form an integral part of these accounts.

Assunah Islamic Centre - Balance Sheet as at 31 March 2021

		SORP		
	Note	Ref	2021	2020
			£	£
Fixed assets		A		
Tangible assets	9	A2	1,217,586	1,217,586
Current assets		B		
Cash at bank and in hand		B4	75,029	81,418
Creditors: amounts falling due within one year	10	C1	<u>5,347</u>	<u>(2,184)</u>
Net current assets			80,376	79,234
			<u>1,297,962</u>	<u>1,296,820</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	11	C2	(7,000)	(7,000)
The total net assets of the charity			<u>1,290,962</u>	<u>1,289,820</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	16	D3	1,290,962	1,289,820
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Designated Funds

Total charity funds			<u>1,290,962</u>	<u>1,289,820</u>
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Assunah Islamic Centre - Balance Sheet as at 31 March 2021

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Xuseen S Abdi Weli (Dec 22, 2021,
5:21pm)

Mr Xuseen Sabriye Abdi Weli

Chairman

Approved by the board of trustees on Date of signing

The notes attached on pages 19 to 30 form an integral part of these accounts.

Assunah Islamic Centre

Cash Flow Statement for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash (used in)/provided by operating activities as shown below	A (6,389)	31,763
Cash flows from financing activities		
Net cash provided by financing activities	C -	-
Overall cash (used in)/provided by all activities	A+B+C (6,389)	31,763
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2021	(6,389)	31,763
Cash and cash equivalents at 1 April 2020	81,418	-
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash at bank and in hand less overdrafts at 31 March	75,029	31,763

Assunah Islamic Centre

Cash Flow Statement for the year ended 31 March 2021 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	1,142	33,767
Adjustments for :-		
Write downs of investments	-	-
Net gains on investment assets	-	-
Increase in debtors	-	(1,117)
Decrease in creditors, excluding loans	(7,531)	(887)
Net cash (used in)/provided by operating activities	A (6,389)	31,763

Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand at for the year ended 31 March 2021	75,029	81,418
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	75,029	81,418

Assunah Islamic Centre

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note6.

Assunah Islamic Centre

Notes to the Accounts for the year ended 31 March 2021

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % WDV
Fixture and fittings	6 % WDV
Plant and machinery	20 % WDV
Motor vehicles	25 % WDV

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2021	2020
	£	£

The net surplus before tax in the financial year is stated after charging:-

Pension costs	2,651	638
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5 Prior year adjustments

	2021	2020
	£	£
Prior year adjustments	15,321	-

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Assunah Islamic Centre

Notes to the Accounts for the year ended 31 March 2021

7 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	366,222	282,726
Employer's National Insurance for all staff	9,156	6,255
Employer's operating costs of defined contribution pension schemes	2,651	638
Trustees' Remuneration as detailed in note 0	-	-
Total salaries, wages and related costs	378,029	289,619

Numbers of full time employees or full time equivalents	2021	2020
The average number of total staff employed in the year was	35	62
The average number of part time staff employed in the year was	23	56
The average number of full time staff employed in the year was	12	6
The estimated full time equivalent number of all staff employed in the year was	15	33

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	14	32
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	15	33

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Highest paid employee

The remuneration in the year year was	17,500	25,000
Total remuneration package included in total salaries above	17,500	25,000

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Assunah Islamic Centre

Notes to the Accounts for the year ended 31 March 2021

9 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	1,232,861	-	-	1,232,861
At 31 March 2021	1,232,861	-	-	1,232,861
Depreciation				
At 1 April 2020	15,275	-	-	15,275
At 31 March 2021	15,275	-	-	15,275
Net book value				
At 31 March 2021	1,217,586	-	-	1,217,586
At 31 March 2020	1,217,586	-	-	1,217,586

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	3,960	3,360
PAYE, NIC VAT and other taxes	(10,432)	(8,515)
Other creditors	1,125	7,339
	(5,347)	2,184

11 Creditors: amounts falling due after one year

	2021	2020
	£	£
Other creditors	7,000	7,000

12 Loans to trustees included in debtors

None

13 Guarantees made by the charity on behalf of trustees

None

Assunah Islamic Centre

Notes to the Accounts for the year ended 31 March 2021

14 Income and Expenditure account summary

	2021 £	2020 £
At 1 April 2020	1,289,820	1,256,053
Surplus after tax for the year	1,142	33,767
At 31 March 2021	1,290,962	1,289,820

15 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,217,586	-	-	1,217,586
Investments at valuation:-				
Current Assets	75,029	-	-	75,029
Current Liabilities	5,347	-	-	5,347
Long Term Liabilities	(7,000)	-	-	(7,000)
	1,290,962	-	-	1,290,962
At 1 April 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,217,586	-	-	1,217,586
Investments at valuation:-				
Current Assets	81,418	-	-	81,418
Current Liabilities	(2,184)	-	-	(2,184)
Long Term Liabilities	(7,000)	-	-	(7,000)
	1,289,820	-	-	1,289,820

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 17 £	Transfers between funds in 2021 See Note 0 £	Funds carried forward to 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,289,820	1,142	-	1,290,962
Total unrestricted and designated funds	1,289,820	1,142	-	1,290,962
Total charity funds	1,289,820	1,142	-	1,290,962

Assunah Islamic Centre

Notes to the Accounts for the year ended 31 March 2021

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	493,687	(492,545)	-	1,142
	493,687	(492,545)	-	1,142

Gains and losses are detailed in notes 0,0, 0, 0 and 0

18 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	N/A
Designated Fixed Asset Funds	N/A

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

19 Ultimate controlling party

The charity is under the control of its legal members.

Assunah Islamic Centre

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

20 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	226,510	-	226,510	409,306
Mohamed Gedi	-	-	-	1,050
Sama Care Ltd	-	-	-	1,000
A Hussain	-	-	-	1,300
A Hussain	-	-	-	1,100
Al-Ishaa Ltd	-	-	-	5,000
Total donations and gifts from individuals	226,510	-	226,510	418,756
Revenue grants from government and public bodies				
Haringey Council	91,872	-	91,872	-
Furlough Grant	164,262	-	164,262	-
SMP	9,243	-	9,243	-
Total public sector revenue grants	265,377	-	265,377	-
Gift Aid				
Gift Aid	1,800	-	1,800	1,966
Total Gift Aid	1,800	-	1,800	1,966
Total Donations and Legacies A1	493,687	-	493,687	420,722

Assunah Islamic Centre

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

21 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities	366,222	-	366,222	282,726
Employers' NI - Charitable activities	9,156	-	9,156	6,255
Defined contribution pension costs - charitable activities	2,651	-	2,651	638
Travel and Subsistence - Charitable Activities	669	-	669	-
Charitable Events/Activities	-	-	-	9,638
Total direct spending	B2a 378,698	-	378,698	299,257

22 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Grants made to individuals	3,000	-	3,000	-
Total grantmaking costs	B2c 3,000	-	3,000	-

Assunah Islamic Centre

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

23 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Employee costs not included in direct costs				
Training and welfare - staff	3,881	-	3,881	2,156
Premises Expenses				
Rates and water charges	17,403	-	17,403	17,853
Light heat and power	8,653	-	8,653	6,369
Cleaning and waste management	7,105	-	7,105	6,127
Premises repairs, renewals and	1,884	-	1,884	4,942
Property insurance	5,747	-	5,747	7,593
Administrative overheads				
Telephone, fax and internet	2,869	-	2,869	2,924
Stationery and printing	330	-	330	1,576
Equipment expenses	-	-	-	1,141
Software licences and expenses	1,481	-	1,481	3,616
Advertising and marketing	4,374	-	4,374	1,976
Sundry expenses	3,064	-	3,064	-
Education Supplies	30,426	-	30,426	11,707
Professional fees paid to advisors other than the auditor or examiner				
Consultancy fees	600	-	600	-
Other legal and professional	2,400	-	2,400	12,698
Financial costs				
Bank charges	1,949	-	1,949	3,660
Support costs before reallocation	92,166	-	92,166	84,338
Total support costs	92,166	-	92,166	84,338

The basis of allocation of costs between activities is described under accounting policies

24 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner's fees	1,440	-	1,440	1,440
Reporting Accountant fees	1,920	-	1,920	1,920
Total Governance costs	3,360	-	3,360	3,360

Assunah Islamic Centre

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

25 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Total direct spending	B2a	378,698	-	378,698	299,257
Total grantmaking costs	B2c	3,000	-	3,000	-
Total support costs	B2d	92,166	-	92,166	84,338
Total Governance costs	B2e	3,360	-	3,360	3,360
Total charitable expenditure	B2	477,224	-	477,224	386,955

26 Prior Year Adjustment

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Prior Year PAYE Adjustment		15,321	-	15,321	-
Total Prior Year Adj	B3c	15,321	-	15,321	-

27 Total of other expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2020
		£	£	£	£
Total Prior Year Adj		15,321	-	15,321	-
Total other expenditure	B3	15,321	-	15,321	-

Assunah Islamic Centre

Activity analysis of Income and expenditure for the year ended 31 March 2021

This analysis is classssified by activity and not by conventional nominal descriptions.

28 Analysis of income by activity

	SOFA ref	2021 £	2020 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	493,687	420,722
Categories of income			
Income from exchange transactions		493,687	420,722

29 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Charitable activity					
Direct costs	378,698	-	-	378,698	299,257
Employee costs not included in direct costs	-	3,881	-	3,881	2,156
Premises expenses	-	40,792	-	40,792	42,884
Administrative overheads	-	42,544	-	42,544	22,940
Professional fees	-	3,000	-	3,000	12,698
Financial costs	-	1,949	-	1,949	3,660
Total Charitable activity	378,698	92,166	-	470,864	383,595
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Total Charitable activity	378,698	92,166	-	470,864	383,595
Total Governance costs as detailed in Note 24	-	3,360	-	3,360	3,360
Total charitable expenditure	378,698	95,526	-	474,224	386,955

Assunah Islamic Centre

Activity analysis of Income and expenditure for the year ended 31 March 2021

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 25

Analysis of support and governance costs by charitable activities

<i>Activity</i>	Governance	Finance	Human Resources	Other Overheads	Total
Accountancy fee	3,360	-	-	-	3,360
Charitable activity	-	1,949	3,881	86,336	92,166
Grand Total	3,360	1,949	3,881	86,336	95,526

Summary of grant making by activity

	Grants to institutions 2021 £	Grants to individuals 2021 £	Support costs 2021 £	Total 2021 £	Total 2020 £
Charitable activity	-	3,000	-	3,000	-
	-	3,000	-	3,000	-

Fuller details of grants made and related costs, including support costs, are shown in note 22.

30 Analysis of non charitable expenditure by activity

Activity

Governance costs

	Governance costs 2021 £	Governance costs 2020 £
Other Expenditure - Governance costs as detailed in Note 24	3,360	3,360

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 27



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