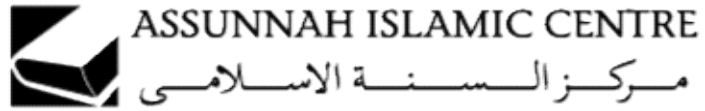


The Charity Registration Number is :- 1097565

Assunah Islamic Centre

Report and Accounts

31 March 2023



**Assunah Islamic Centre**

**Report and accounts for the year ended 31 March 2023**

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## **Assunah Islamic Centre**

### **Trustees' Annual Report for the year ended 31 March 2023**

The Trustees present their Report and Accounts for the year ended 31 March 2023.

#### **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](mailto:info@assunnah.co.uk) Web address [www.assunnah.co.uk](http://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 Abdulle (Secretary), Mr Khalif Warsame (Organiser), Mr Habib Hussein Mohamed (Vice Treasurer), Dr Omar Ugas (Joined on 01/02/2023) and Abdullahi Ahmed Mohamud.

##### **The following persons served as Trustees during the year ended 31 March 2023 :-**

Mr Xuseen Sabriye Abdi Weli (Chairman), Mr Dahir Tifow (Vice Chairman), Mr Mohamed J Siyad (Resigned on 31/12/2022), Mr Mohamed Abdulle (Secretary), Mr Khalif Warsame (Organiser), Mr Habib Hussein Mohamed (Vice Treasurer), Dr Omar Ugas (Joined on 01/02/2023) and Abdullahi Ahmed Mohamud.

## **Assunah Islamic Centre**

### **Trustees' Annual Report for the year ended 31 March 2023**

#### **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 summarised:

- 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 2023**

#### ***The short term and longer term aims and objectives.***

We have out 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 basis 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 for 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 advice 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 2023**

#### ***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.

#### ***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.

## **Assunah Islamic Centre**

### **Trustees' Annual Report for the year ended 31 March 2023**

#### **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 2023

#### ***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, Unit 301, Lock Studios, 7 Corsican Square, London, E3 3YD. |

## Financial review

#### ***The charity's financial position at the end of the year ended 31 March 2023***

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

|                                                                              | <b>2023</b>      | <b>2022</b>      |
|------------------------------------------------------------------------------|------------------|------------------|
|                                                                              | <b>£</b>         | <b>£</b>         |
| <b>Net (expenditure)/income</b>                                              | (47,210)         | 13,921           |
| Unrestricted Revenue Funds available for the general purposes of the charity | 1,257,673        | 1,304,883        |
| <b>Total Funds</b>                                                           | <b>1,257,673</b> | <b>1,304,883</b> |

#### ***Financial review of the position at the reporting date, 31 March 2023 .***

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 2023**

***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 .***

None

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

Individual donations, institutional grants, 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 2023**

#### ***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 Chartered Certified Accountants

Unit 301

Lock Studios

7 Corsican Square

London

E3 3YD

#### **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**

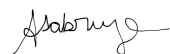
### **Trustees' Annual Report for the year ended 31 March 2023**

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 28 September 2023.



---

Xuseen S Abdi Weli (Nov 16, 2023,  
3:37am)

**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 2023**

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 18 for the year ended 31 March 2023 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 19.

#### **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

Unit 301  
Lock Studios  
7 Corsican Square  
London  
E3 3YD

This report was signed on 28 September 2023

# Assunah Islamic Centre - Statement of Financial Activities for the year ended 31 March 2023

## Statement of Financial Activities for the year ended 31 March 2023

|                                              | SORP<br>Ref  | Current year<br>Unrestricted Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|----------------------------------------------|--------------|------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                                              |              | 2023<br>£                          | 2023<br>£                        | 2023<br>£                   | 2022<br>£                 |
| <b>Income &amp; Endowments from:</b>         |              |                                    |                                  |                             |                           |
| Donations & Legacies                         | A1           | 420,276                            | -                                | 420,276                     | 431,160                   |
| Charitable activities                        | A2           | 173,430                            | -                                | 173,430                     | 120,391                   |
| Other                                        | A5           | 9,541                              | -                                | 9,541                       | -                         |
| <b>Total income</b>                          | <b>A</b>     | <b>603,247</b>                     | <b>-</b>                         | <b>603,247</b>              | <b>551,551</b>            |
| <b>Expenditure on:</b>                       |              |                                    |                                  |                             |                           |
| Charitable activities                        | B2           | 646,697                            | -                                | 646,697                     | 537,630                   |
| Prior Year Adjustment                        | B3           | 3,760                              | -                                | 3,760                       | -                         |
| <b>Total expenditure</b>                     | <b>B</b>     | <b>650,457</b>                     | <b>-</b>                         | <b>650,457</b>              | <b>537,630</b>            |
| <b>Net (expenditure)/income for the year</b> |              | <b>(47,210)</b>                    | <b>-</b>                         | <b>(47,210)</b>             | <b>13,921</b>             |
| <b>Net income after transfers</b>            | <b>A-B-C</b> | <b>(47,210)</b>                    | <b>-</b>                         | <b>(47,210)</b>             | <b>13,921</b>             |
| <b>Net movement in funds</b>                 |              | <b>(47,210)</b>                    | <b>-</b>                         | <b>(47,210)</b>             | <b>13,921</b>             |
| <b>Reconciliation of funds:-</b>             |              |                                    |                                  |                             |                           |
|                                              | <b>E</b>     |                                    |                                  |                             |                           |
| <b>Total funds brought forward</b>           |              | 1,304,883                          | -                                | 1,304,883                   | 1,290,962                 |
| <b>Total funds carried forward</b>           |              | <b>1,257,673</b>                   | <b>-</b>                         | <b>1,257,673</b>            | <b>1,304,883</b>          |

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 2023**

|                                                        | SORP<br>Ref | Prior Year<br>Unrestricted Funds<br>2022<br>£ | Prior Year<br>Restricted Funds<br>2022<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|--------------------------------------------------------|-------------|-----------------------------------------------|---------------------------------------------|----------------------------------------|
| <b>Income &amp; Endowments from:</b>                   |             |                                               |                                             |                                        |
| Donations & Legacies                                   | A1          | 583,651                                       | -                                           | 431,160                                |
| Charitable activities                                  | A2          | -                                             | -                                           | 120,391                                |
| Other trading activities                               | A3          | 932                                           | -                                           | -                                      |
| Investments                                            | A4          | -                                             | -                                           | -                                      |
| Other                                                  | A5          | -                                             | -                                           | -                                      |
| <b>Total income</b>                                    | <b>A</b>    | <b>584,583</b>                                | <b>-</b>                                    | <b>551,551</b>                         |
| <b>Expenditure on:</b>                                 |             |                                               |                                             |                                        |
| Raising funds                                          | B1          | 1,700                                         | -                                           | -                                      |
| Charitable activities                                  | B2          | 560,001                                       | -                                           | 537,630                                |
| Other                                                  | B3          | -                                             | -                                           | -                                      |
| Prior Year Adjustment                                  | B3          | -                                             | -                                           | -                                      |
| <b>Total expenditure</b>                               | <b>B</b>    | <b>561,701</b>                                | <b>-</b>                                    | <b>537,630</b>                         |
| Net gains on investments                               | B4          | -                                             | -                                           | -                                      |
| <b>Net income for the year</b>                         |             | <b>22,882</b>                                 | <b>-</b>                                    | <b>13,921</b>                          |
| <b>Transfers between funds</b>                         | <b>C</b>    | <b>-</b>                                      | <b>-</b>                                    | <b>-</b>                               |
| <b>Net income after transfers</b>                      |             | <b>22,882</b>                                 | <b>-</b>                                    | <b>13,921</b>                          |
| <b>Other recognised gains/(losses)</b>                 |             | <b>-</b>                                      | <b>-</b>                                    | <b>-</b>                               |
| 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          | -                                             | -                                           | -                                      |
| <b>Net movement in funds</b>                           |             | <b>22,882</b>                                 | <b>-</b>                                    | <b>13,921</b>                          |
| <b>Reconciliation of funds:-</b>                       | <b>E</b>    |                                               |                                             |                                        |
| <b>Total funds brought forward</b>                     |             | <b>1,290,962</b>                              | <b>-</b>                                    | <b>1,290,962</b>                       |
| <b>Total funds carried forward</b>                     |             | <b>1,313,844</b>                              | <b>-</b>                                    | <b>1,304,883</b>                       |

**All activities derive from continuing operations**

## Assunah Islamic Centre - Statement of Financial Activities for the year ended 31 March 2023

### Statement of Total Recognised Gains and Losses for the year ended 31 March 2023

|                                                                                   | 2023<br>£       | 2022<br>£     |
|-----------------------------------------------------------------------------------|-----------------|---------------|
| (Deficit)/surplus for the year :-                                                 |                 |               |
| Net excess of income over expenditure from operations before tax                  | (43,450)        | 13,921        |
| <b>Income from operations before tax in the Statement of Financial Activities</b> | <b>(43,450)</b> | <b>13,921</b> |
| <b>Net Movement in funds before taxation</b>                                      | <b>(43,450)</b> | <b>13,921</b> |
| Taxation arising in the year                                                      | (3,760)         | -             |
| <b>Funds generated in the year as shown on Statement of Financial Activities</b>  | <b>(47,210)</b> | <b>13,921</b> |

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 2023 towards fixed assets for Charity use:-

|                                                              | 2023<br>£       | 2022<br>£     |
|--------------------------------------------------------------|-----------------|---------------|
| Funds generated in the year as detailed in the SOFA          | (47,210)        | 13,921        |
| <b>Net resources available to fund charitable activities</b> | <b>(47,210)</b> | <b>13,921</b> |

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 2023

#### Revenue accumulated funds

|                                              | Unrestricted<br>Funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ | Last year<br>Total Funds<br>2022<br>£ |
|----------------------------------------------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward            | 1,304,883                          | -                                | 1,304,883                   | 1,290,962                             |
| Recognised gains and losses before transfers | (47,210)                           | -                                | (47,210)                    | 13,921                                |
|                                              | <b>1,257,673</b>                   | <b>-</b>                         | <b>1,257,673</b>            | <b>1,304,883</b>                      |
| <b>Closing revenue funds</b>                 | <b>1,257,673</b>                   | <b>-</b>                         | <b>1,257,673</b>            | <b>1,304,883</b>                      |

#### Summary of funds

|                           | Unrestricted<br>and<br>Designated funds<br>2023<br>£ | Restricted<br>Funds<br>2023<br>£ | Total<br>Funds<br>2023<br>£ | Last Year<br>Total Funds<br>2022<br>£ |
|---------------------------|------------------------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 1,257,673                                            | -                                | 1,257,673                   | 1,304,883                             |

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 2023**

**Assunah Islamic Centre  
Income and Expenditure Account for the year ended 31 March 2023 as required by the  
Companies Act 2006**

|                                                                                | 2023<br>£       | 2022<br>£      |
|--------------------------------------------------------------------------------|-----------------|----------------|
| <b>Income</b>                                                                  |                 |                |
| Income from operations                                                         | 593,706         | 551,551        |
| Investment income                                                              |                 |                |
| Other operating income                                                         | 9,541           | -              |
| <b>Gross income in the year before exceptional items</b>                       | <b>603,247</b>  | <b>551,551</b> |
| <b>Gross income in the year including exceptional items</b>                    | <b>603,247</b>  | <b>551,551</b> |
| <b>Expenditure</b>                                                             |                 |                |
| Charitable expenditure, excluding depreciation and amortisation                | 643,337         | 534,270        |
| Governance costs                                                               | 3,360           | 3,360          |
| Realised losses on disposals of social investments which are programme related | -               | -              |
| <b>Total expenditure in the year</b>                                           | <b>646,697</b>  | <b>537,630</b> |
| <b>Net income before tax in the financial year</b>                             | <b>(43,450)</b> | <b>13,921</b>  |
| Prior Year PAYE Adjustment                                                     | 3,760           | -              |
| <b>Net income after tax in the financial year</b>                              | <b>(47,210)</b> | <b>13,921</b>  |
| <b>Retained surplus for the financial year</b>                                 | <b>(47,210)</b> | <b>13,921</b>  |

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 2023**

|                                                         |      | <b>SORP</b> |                  |                  |
|---------------------------------------------------------|------|-------------|------------------|------------------|
|                                                         | Note | <b>Ref</b>  | <b>2023</b>      | <b>2022</b>      |
|                                                         |      |             | <b>£</b>         | <b>£</b>         |
| <b>Fixed assets</b>                                     |      | <b>A</b>    |                  |                  |
| Tangible assets                                         | 9    | A2          | 1,217,586        | 1,217,586        |
| <b>Current assets</b>                                   |      | <b>B</b>    |                  |                  |
| Cash at bank and in hand                                |      | B4          | 108,099          | 126,270          |
| <b>Creditors: amounts falling due within one year</b>   | 10   | C1          | <u>(40,822)</u>  | <u>(31,973)</u>  |
| <b>Net current assets</b>                               |      |             | 67,277           | 94,297           |
|                                                         |      |             | <u>1,284,863</u> | <u>1,311,883</u> |
| <b>Total assets less current liabilities</b>            |      |             |                  |                  |
| Creditors: amounts falling due after more than one year | 11   | C2          | (27,190)         | (7,000)          |
| <b>The total net assets of the charity</b>              |      |             | <u>1,257,673</u> | <u>1,304,883</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 | 1,257,673 | 1,304,883 |
|----------------------------|----|----|-----------|-----------|

## **Designated Funds**

|                            |  |  |                  |                  |
|----------------------------|--|--|------------------|------------------|
| <b>Total charity funds</b> |  |  | <u>1,257,673</u> | <u>1,304,883</u> |
|----------------------------|--|--|------------------|------------------|

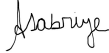
The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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.

## **Assunah Islamic Centre - Balance Sheet as at 31 March 2023**

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.



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Xuseen S Abdi Weli (Nov 16, 2023,  
3:37am)

**Mr Xuseen Sabriye Abdi Weli**

Chairman

Approved by the board of trustees on 28 September 2023

**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 2023**

|                                                                                     | 2023<br>£      | 2022<br>£     |
|-------------------------------------------------------------------------------------|----------------|---------------|
| <b>Cash flows from operating activities</b>                                         |                |               |
| Net cash (used in )/provided by operating activities as shown below                 | A (18,171)     | 13,921        |
| <b>Cash flows from financing activities</b>                                         |                |               |
| <b>Net cash provided by financing activities</b>                                    | C -            | -             |
| <b>Overall cash (used in )/provided by all activities</b>                           | A+B+C (18,171) | 13,921        |
| <b>Cash movements</b>                                                               |                |               |
| Change in cash and cash equivalents from activities in the year ended 31 March 2023 | (18,171)       | 13,921        |
| Cash and cash equivalents at 1 April 2022                                           | 126,270        | -             |
| Change in cash and cash equivalents due to exchange rate movements                  | -              | -             |
| <b>Cash at bank and in hand less overdrafts at 31 March</b>                         | <b>108,099</b> | <b>13,921</b> |

**Assunah Islamic Centre**

**Cash Flow Statement for the year ended 31 March 2023 - Continued**

**Reconciliation of net (expenditure)/income to net cash flow from operating activities**

|                                                                            |                   |                |
|----------------------------------------------------------------------------|-------------------|----------------|
| Net (expenditure)/income as shown in the Statement of Financial Activities | (47,210)          | 13,921         |
| <b>Adjustments for :-</b>                                                  |                   |                |
| Write downs of investments                                                 | -                 | -              |
| Net losses on investment assets                                            | -                 | -              |
| Increase in creditors, excluding loans                                     | 29,039            | -              |
| <b>Net cash (used in )/provided by operating activities</b>                | <b>A (18,171)</b> | <b>13,921</b>  |
| <b>Analysis of cash and cash equivalents</b>                               |                   |                |
|                                                                            | 2023<br>£         | 2022<br>£      |
| Cash in hand at for the year ended 31 March 2023                           | 108,099           | 126,270        |
| Notice deposits - (less than 3 months)                                     | -                 | -              |
| <b>Total cash and cash equivalents</b>                                     | <b>108,099</b>    | <b>126,270</b> |

## Assunah Islamic Centre

### Notes to the Accounts for the year ended 31 March 2023

#### 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 2023

#### ***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 (deficit)/surplus before tax in the financial year**

|                                                                                       | <b>2023</b> | <b>2022</b> |
|---------------------------------------------------------------------------------------|-------------|-------------|
|                                                                                       | <b>£</b>    | <b>£</b>    |
| The net (deficit)/surplus before tax in the financial year is stated after charging:- |             |             |
| Pension costs                                                                         | 400         | -           |

## **5 Prior year adjustments**

|                        | <b>2023</b> | <b>2022</b> |
|------------------------|-------------|-------------|
|                        | <b>£</b>    | <b>£</b>    |
| Prior year adjustments | 3,760       | -           |

## **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 2023

#### 7 Staff costs and emoluments

| <b>Salary costs</b>                                                | <b>2023</b>    | <b>2022</b>    |
|--------------------------------------------------------------------|----------------|----------------|
|                                                                    | <b>£</b>       | <b>£</b>       |
| Gross Salaries excluding trustees and key management personnel     | 480,682        | 389,960        |
| Employer's National Insurance for all staff                        | 15,323         | 11,174         |
| Employer's operating costs of defined contribution pension schemes | 400            | -              |
| Trustees' Remuneration as detailed in note 0                       | -              | -              |
| <b>Total salaries, wages and related costs</b>                     | <b>496,405</b> | <b>401,134</b> |

| <b>Numbers of full time employees or full time equivalents</b>                  | <b>2023</b> | <b>2022</b> |
|---------------------------------------------------------------------------------|-------------|-------------|
| The average number of total staff employed in the year was                      | 57          | 57          |
| The average number of part time staff employed in the year was                  | 50          | 53          |
| The average number of full time staff employed in the year was                  | 7           | 4           |
| The estimated full time equivalent number of all staff employed in the year was | 30          | 25          |

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

|                                          |    |    |
|------------------------------------------|----|----|
| Engaged on charitable activities         | 29 | 24 |
| Engaged on management and administration | 1  | 1  |

|                                                                                 |           |           |
|---------------------------------------------------------------------------------|-----------|-----------|
| <b>The estimated full time equivalent number of all staff employed as above</b> | <b>30</b> | <b>25</b> |
|---------------------------------------------------------------------------------|-----------|-----------|

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 | 30,000 | 30,000 |
|---------------------------------------|--------|--------|

|                                                                    |               |               |
|--------------------------------------------------------------------|---------------|---------------|
| <b>Total remuneration package included in total salaries above</b> | <b>30,000</b> | <b>30,000</b> |
|--------------------------------------------------------------------|---------------|---------------|

#### 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 2023

#### 9 Tangible fixed assets

|                         | Land and<br>Buildings | Plant &<br>Machinery | Motor<br>Vehicles | Total            |
|-------------------------|-----------------------|----------------------|-------------------|------------------|
|                         | £                     | £                    | £                 | £                |
| <b>Cost</b>             |                       |                      |                   |                  |
| At 1 April 2022         | 1,232,861             | -                    | -                 | 1,232,861        |
| <b>At 31 March 2023</b> | <b>1,232,861</b>      | <b>-</b>             | <b>-</b>          | <b>1,232,861</b> |
| <b>Depreciation</b>     |                       |                      |                   |                  |
| At 1 April 2022         | 15,275                | -                    | -                 | 15,275           |
| <b>At 31 March 2023</b> | <b>15,275</b>         | <b>-</b>             | <b>-</b>          | <b>15,275</b>    |
| <b>Net book value</b>   |                       |                      |                   |                  |
| At 31 March 2023        | <b>1,217,586</b>      | <b>-</b>             | <b>-</b>          | <b>1,217,586</b> |
| At 31 March 2022        | <b>1,217,586</b>      | <b>-</b>             | <b>-</b>          | <b>1,217,586</b> |

#### 10 Creditors: amounts falling due within one year

|                               | 2023          | 2022          |
|-------------------------------|---------------|---------------|
|                               | £             | £             |
| Accruals                      | 3,360         | 3,360         |
| PAYE, NIC VAT and other taxes | 33,027        | 9,108         |
| Other creditors               | 4,435         | 19,505        |
|                               | <b>40,822</b> | <b>31,973</b> |

#### 11 Creditors: amounts falling due after one year

|                 | 2023   | 2022  |
|-----------------|--------|-------|
|                 | £      | £     |
| Other creditors | 27,190 | 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 2023

#### 14 Income and Expenditure account summary

|                                       | 2023<br>£        | 2022<br>£        |
|---------------------------------------|------------------|------------------|
| <b>At 1 April 2022</b>                | 1,304,883        | 1,290,962        |
| (Loss)/surplus after tax for the year | (47,210)         | 13,921           |
| <b>At 31 March 2023</b>               | <b>1,257,673</b> | <b>1,304,883</b> |

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

| <b>At 31 March 2023</b>    | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>Funds<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|---------------------|
| Tangible Fixed Assets      | 1,217,586                  | -                        | -                        | 1,217,586           |
| Investments at valuation:- |                            |                          |                          |                     |
| Current Assets             | 108,099                    | -                        | -                        | 108,099             |
| Current Liabilities        | (40,822)                   | -                        | -                        | (40,822)            |
| Long Term Liabilities      | (27,190)                   | -                        | -                        | (27,190)            |
|                            | <b>1,257,673</b>           | <b>-</b>                 | <b>-</b>                 | <b>1,257,673</b>    |

| <b>At 1 April 2022</b>     | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>Funds<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------------|---------------------|
| Tangible Fixed Assets      | 1,217,586                  | -                        | -                        | 1,217,586           |
| Investments at valuation:- |                            |                          |                          |                     |
| Current Assets             | 126,270                    | -                        | -                        | 126,270             |
| Current Liabilities        | (31,973)                   | -                        | -                        | (31,973)            |
| Long Term Liabilities      | (7,000)                    | -                        | -                        | (7,000)             |
|                            | <b>1,304,883</b>           | <b>-</b>                 | <b>-</b>                 | <b>1,304,883</b>    |

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

|                                                | Funds brought<br>forward from<br>2022<br>£ | Movement in<br>funds in 2023<br>See Note 17<br>£ | Transfers<br>between<br>funds in 2023<br>See Note 0<br>£ | Funds<br>carried<br>forward to<br>2024<br>£ |
|------------------------------------------------|--------------------------------------------|--------------------------------------------------|----------------------------------------------------------|---------------------------------------------|
| <b>Unrestricted and designated funds:-</b>     |                                            |                                                  |                                                          |                                             |
| Unrestricted Revenue Funds                     | 1,304,883                                  | (47,210)                                         | -                                                        | 1,257,673                                   |
| <b>Total unrestricted and designated funds</b> | <b>1,304,883</b>                           | <b>(47,210)</b>                                  | <b>-</b>                                                 | <b>1,257,673</b>                            |
| <b>Total charity funds</b>                     | <b>1,304,883</b>                           | <b>(47,210)</b>                                  | <b>-</b>                                                 | <b>1,257,673</b>                            |

## Assunah Islamic Centre

### Notes to the Accounts for the year ended 31 March 2023

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

|                                            | Income         | Expenditure      | Other<br>Gains &<br>Losses | Movement<br>in funds |
|--------------------------------------------|----------------|------------------|----------------------------|----------------------|
|                                            | 2023           | 2023             | 2023                       | 2023                 |
|                                            | £              | £                | £                          | £                    |
| <b>Unrestricted and designated funds:-</b> |                |                  |                            |                      |
| Unrestricted Revenue Funds                 | 603,247        | (650,457)        | -                          | (47,210)             |
|                                            | <b>603,247</b> | <b>(650,457)</b> | <b>-</b>                   | <b>(47,210)</b>      |

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 2023 as required by the SORP 2015

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

### 20 Donations and Legacies

|                                                            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|------------------------------------------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                                                            | 2023<br>£                             | 2023<br>£                        | 2023<br>£                   | 2022<br>£                 |
| <b>Donations and gifts from individuals</b>                |                                       |                                  |                             |                           |
| Small donations individually less than £1000               | 219,637                               | -                                | <b>219,637</b>              | 285,855                   |
| L Ali                                                      | -                                     | -                                | -                           | 2,300                     |
| K Isla                                                     | -                                     | -                                | -                           | 1,566                     |
| MA Salad                                                   | -                                     | -                                | -                           | 1,000                     |
| <b>Total donations and gifts from individuals</b>          | <b>219,637</b>                        | <b>-</b>                         | <b>219,637</b>              | <b>290,721</b>            |
| <b>Revenue grants from government and public bodies</b>    |                                       |                                  |                             |                           |
| Haringey Council                                           | 145,853                               | -                                | <b>145,853</b>              | 125,384                   |
| Furlough Grant                                             | -                                     | -                                | -                           | 8,888                     |
| Haringey NHS                                               | 50,833                                | -                                | <b>50,833</b>               | -                         |
| <b>Total public sector revenue grants</b>                  | <b>196,686</b>                        | <b>-</b>                         | <b>196,686</b>              | <b>134,272</b>            |
| <b>Revenue grants and donations from non public bodies</b> |                                       |                                  |                             |                           |
| Sama Care Ltd                                              | -                                     | -                                | -                           | 3,000                     |
| PH Warehouse                                               | -                                     | -                                | -                           | 2,000                     |
| <b>Total private sector revenue grants</b>                 | <b>-</b>                              | <b>-</b>                         | <b>-</b>                    | <b>5,000</b>              |
| <b>Gift Aid</b>                                            |                                       |                                  |                             |                           |
| Gift Aid                                                   | 3,953                                 | -                                | <b>3,953</b>                | 1,167                     |
| <b>Total Gift Aid</b>                                      | <b>3,953</b>                          | <b>-</b>                         | <b>3,953</b>                | <b>1,167</b>              |
| <b>Total Donations and Legacies A1</b>                     | <b>420,276</b>                        | <b>-</b>                         | <b>420,276</b>              | <b>431,160</b>            |

## Assunah Islamic Centre

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

### 21 Income from charitable activities - Trading Activities

|                                                    | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|----------------------------------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                                                    | 2023                                  | 2023                             | 2023                        | 2022                      |
|                                                    | £                                     | £                                | £                           | £                         |
| <b>Primary purpose and ancillary trading</b>       |                                       |                                  |                             |                           |
| School Fee                                         | 173,430                               | -                                | <b>173,430</b>              | 120,391                   |
| <b>Total Primary purpose and ancillary trading</b> | <b>173,430</b>                        | <b>-</b>                         | <b>173,430</b>              | <b>120,391</b>            |

### 22 Total Income from charitable activities

|                                                   | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|---------------------------------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                                                   | £                                     | £                                | £                           | £                         |
|                                                   | 2023                                  | 2023                             | 2023                        | 2022                      |
| Total income from charitable trading              | 173,430                               | -                                | <b>173,430</b>              | 120,391                   |
| <b>Total from charitable activities</b> <b>A2</b> | <b>173,430</b>                        | <b>-</b>                         | <b>173,430</b>              | <b>120,391</b>            |

### 23 Other income and gains

|                                     | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|-------------------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                                     | 2023                                  | 2023                             | 2023                        | 2022                      |
|                                     | £                                     | £                                | £                           | £                         |
| Summary of Other income             |                                       |                                  |                             |                           |
| SMP Grant                           | 9,541                                 | -                                | <b>9,541</b>                | -                         |
| <b>Total other income</b> <b>A5</b> | <b>9,541</b>                          | <b>-</b>                         | <b>9,541</b>                | <b>-</b>                  |

### 24 Expenditure on charitable activities - Direct spending

|                                                            | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|------------------------------------------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                                                            | 2023                                  | 2023                             | 2023                        | 2022                      |
|                                                            | £                                     | £                                | £                           | £                         |
| Gross wages and salaries - charitable activities           | 480,682                               | -                                | <b>480,682</b>              | 389,960                   |
| Employers' NI - Charitable activities                      | 15,323                                | -                                | <b>15,323</b>               | 11,174                    |
| Defined contribution pension costs - charitable activities | 400                                   | -                                | <b>400</b>                  | -                         |
| Travel and Subsistence - Charitable Activities             | 654                                   | -                                | <b>654</b>                  | 2,283                     |
| <b>Total direct spending</b> <b>B2a</b>                    | <b>497,059</b>                        | <b>-</b>                         | <b>497,059</b>              | <b>403,417</b>            |

## Assunah Islamic Centre

### Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

#### 25 Expenditure on charitable activities- Grant funding of activities

|                                | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|--------------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                                | 2023                                  | 2023                             | 2023                        | 2022                      |
|                                | £                                     | £                                | £                           | £                         |
| Grants made to organisations   | 8,273                                 | -                                | 8,273                       | -                         |
| <b>Total grantmaking costs</b> | <b>8,273</b>                          | <b>-</b>                         | <b>8,273</b>                | <b>-</b>                  |

#### 26 Support costs for charitable activities

|                                                                              | Current year<br>Unrestricted<br>Funds | Current year<br>Restricted Funds | Current year<br>Total Funds | Prior Year<br>Total Funds |
|------------------------------------------------------------------------------|---------------------------------------|----------------------------------|-----------------------------|---------------------------|
|                                                                              | 2023                                  | 2023                             | 2023                        | 2022                      |
|                                                                              | £                                     | £                                | £                           | £                         |
| <b>Employee costs not included in direct costs</b>                           |                                       |                                  |                             |                           |
| Training and welfare - staff                                                 | 3,411                                 | -                                | 3,411                       | 2,350                     |
| <b>Premises Expenses</b>                                                     |                                       |                                  |                             |                           |
| Rates and water charges                                                      | 16,431                                | -                                | 16,431                      | 13,742                    |
| Light heat and power                                                         | 13,870                                | -                                | 13,870                      | 12,728                    |
| Cleaning and waste management                                                | 5,031                                 | -                                | 5,031                       | 7,876                     |
| Premises repairs, renewals and                                               | 12,682                                | -                                | 12,682                      | 23,314                    |
| Property insurance                                                           | 5,477                                 | -                                | 5,477                       | 4,744                     |
| <b>Administrative overheads</b>                                              |                                       |                                  |                             |                           |
| Telephone, fax and internet                                                  | 3,597                                 | -                                | 3,597                       | 6,517                     |
| Stationery and printing                                                      | 3,762                                 | -                                | 3,762                       | 8,890                     |
| Equipment expenses                                                           | 1,083                                 | -                                | 1,083                       | -                         |
| Software licences and expenses                                               | 1,622                                 | -                                | 1,622                       | 2,627                     |
| Advertising and marketing                                                    | 592                                   | -                                | 592                         | 976                       |
| Sundry expenses                                                              | 708                                   | -                                | 708                         | 9,174                     |
| Education Supplies & Charitable                                              | 62,115                                | -                                | 62,115                      | 34,331                    |
| <b>Professional fees paid to advisors other than the auditor or examiner</b> |                                       |                                  |                             |                           |
| Accountancy fees other than examination or audit fees                        | 780                                   | -                                | 780                         | -                         |
| Other legal and professional                                                 | 4,901                                 | -                                | 4,901                       | 2,340                     |
| <b>Financial costs</b>                                                       |                                       |                                  |                             |                           |
| Bank charges                                                                 | 1,943                                 | -                                | 1,943                       | 1,244                     |
| <b>Support costs before reallocation</b>                                     | <b>138,005</b>                        | <b>-</b>                         | <b>138,005</b>              | <b>130,853</b>            |
| <b>Total support costs</b>                                                   | <b>138,005</b>                        | <b>-</b>                         | <b>138,005</b>              | <b>130,853</b>            |

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

## Assunah Islamic Centre

### Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

#### 27 Other Expenditure - Governance costs

|                               | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|-------------------------------|----------------------------------------------------|-----------------------------------------------|------------------------------------------|----------------------------------------|
| Independent Examiner's fees   | 1,440                                              | -                                             | 1,440                                    | 1,440                                  |
| Reporting Accountant fees     | 1,920                                              | -                                             | 1,920                                    | 1,920                                  |
| <b>Total Governance costs</b> | <b>3,360</b>                                       | <b>-</b>                                      | <b>3,360</b>                             | <b>3,360</b>                           |

#### 28 Total Charitable expenditure

|                                     | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|-------------------------------------|----------------------------------------------------|-----------------------------------------------|------------------------------------------|----------------------------------------|
| Total direct spending               | <b>B2a</b> 497,059                                 | -                                             | <b>497,059</b>                           | 403,417                                |
| Total grantmaking costs             | <b>B2c</b> 8,273                                   | -                                             | <b>8,273</b>                             | -                                      |
| Total support costs                 | <b>B2d</b> 138,005                                 | -                                             | <b>138,005</b>                           | 130,853                                |
| Total Governance costs              | <b>B2e</b> 3,360                                   | -                                             | <b>3,360</b>                             | 3,360                                  |
| <b>Total charitable expenditure</b> | <b>B2</b> <b>646,697</b>                           | <b>-</b>                                      | <b>646,697</b>                           | <b>537,630</b>                         |

#### 29 Prior Year Adjustment

|                             | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|-----------------------------|----------------------------------------------------|-----------------------------------------------|------------------------------------------|----------------------------------------|
| Prior Year PAYE Adjustment  | 3,760                                              | -                                             | 3,760                                    | -                                      |
| <b>Total Prior Year Adj</b> | <b>B3c</b> <b>3,760</b>                            | <b>-</b>                                      | <b>3,760</b>                             | <b>-</b>                               |

#### 30 Total of other expenditure

|                                | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|--------------------------------|----------------------------------------------------|-----------------------------------------------|------------------------------------------|----------------------------------------|
| Total Prior Year Adj           | 3,760                                              | -                                             | 3,760                                    | -                                      |
| <b>Total other expenditure</b> | <b>B3</b> <b>3,760</b>                             | <b>-</b>                                      | <b>3,760</b>                             | <b>-</b>                               |

## Assunah Islamic Centre

### Activity analysis of Income and expenditure for the year ended 31 March 2023

*This analysis is classsified by activity and not by conventional nominal descriptions.*

#### 31 Analysis of income by activity

|                                                           | SOFA ref | 2023<br>£      | 2022<br>-      |
|-----------------------------------------------------------|----------|----------------|----------------|
| <b>Activity</b>                                           |          |                |                |
| <b>Income from charitable activities</b>                  |          |                |                |
| School Fee                                                |          | 173,430        | 120,391        |
| <b>Summary of Total Income, including the items above</b> |          |                |                |
| Charitable activities                                     | A2       | 173,430        | 120,391        |
| Donations & Legacies                                      | A1       | 420,276        | 431,160        |
| Other income                                              | A5       | 9,541          | -              |
| <b>Total income as shown in the SOFA</b>                  | <b>A</b> | <b>603,247</b> | <b>551,551</b> |
| <b>Categories of income</b>                               |          |                |                |
| Income from exchange transactions                         |          | 603,247        | 551,551        |

#### 32 Analysis of charitable expenditure by activity

|                                                |                     |                      |                                    |                |                |
|------------------------------------------------|---------------------|----------------------|------------------------------------|----------------|----------------|
| <b>Activity</b>                                | <b>Direct costs</b> | <b>Support costs</b> | <b>Grant funding of activities</b> | <b>Total</b>   | <b>Total</b>   |
|                                                | <b>2023</b>         | <b>2023</b>          | <b>2023</b>                        | <b>2023</b>    | <b>2022</b>    |
|                                                | <b>£</b>            | <b>£</b>             | <b>£</b>                           | <b>£</b>       | <b>£</b>       |
| <b>Charitable activity</b>                     |                     |                      |                                    |                |                |
| Direct costs                                   | 497,059             | -                    | -                                  | <b>497,059</b> | 299,257        |
| Employee costs not included in direct costs    | -                   | 3,411                | -                                  | <b>3,411</b>   | 2,156          |
| Premises expenses                              | -                   | 53,491               | -                                  | <b>53,491</b>  | 42,884         |
| Administrative overheads                       | -                   | 73,479               | -                                  | <b>73,479</b>  | 22,940         |
| Professional fees                              | -                   | 5,681                | -                                  | <b>5,681</b>   | 12,698         |
| Financial costs                                | -                   | 1,943                | -                                  | <b>1,943</b>   | 3,660          |
| Grantmaking costs                              | -                   | -                    | 8,273                              | <b>8,273</b>   |                |
| <b>Total Charitable activity</b>               | <b>497,059</b>      | <b>138,005</b>       | <b>8,273</b>                       | <b>643,337</b> | <b>383,595</b> |
| <b>Summary of charitable costs by activity</b> |                     |                      |                                    |                |                |
|                                                | <b>Direct costs</b> | <b>Support costs</b> | <b>Grant funding of activities</b> | <b>Total</b>   | <b>Total</b>   |
|                                                | <b>2023</b>         | <b>2023</b>          | <b>2023</b>                        | <b>2023</b>    | <b>2022</b>    |
|                                                | <b>£</b>            | <b>£</b>             | <b>£</b>                           | <b>£</b>       | <b>£</b>       |
| Total Charitable activity                      | 497,059             | 138,005              | 8,273                              | <b>643,337</b> | 383,595        |
| Total Governance costs as detailed in Note 27  | -                   | 3,360                | -                                  | <b>3,360</b>   | 3,360          |
| <b>Total charitable expenditure</b>            | <b>497,059</b>      | <b>141,365</b>       | <b>8,273</b>                       | <b>646,697</b> | <b>386,955</b> |

## Assunah Islamic Centre

### Activity analysis of Income and expenditure for the year ended 31 March 2023

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 28

#### Analysis of support and governance costs by charitable activities

| <i>Activity</i>     | <b>Governance</b> | <b>Finance</b> | <b>Human<br/>Resources</b> | <b>Other<br/>Overheads</b> | <b>Total</b>   |
|---------------------|-------------------|----------------|----------------------------|----------------------------|----------------|
| Accountancy fee     | 3,360             | -              | -                          | -                          | 3,360          |
| Charitable activity | -                 | 1,943          | 3,411                      | 132,651                    | 138,005        |
| <b>Grand Total</b>  | <u>3,360</u>      | <u>1,943</u>   | <u>3,411</u>               | <u>132,651</u>             | <u>141,365</u> |

### 33 Analysis of non charitable expenditure by activity

#### Activity

#### Governance costs

|                                                             | <b>Governance<br/>costs<br/>2023<br/>£</b> | <b>Governance<br/>costs<br/>2022<br/>£</b> |
|-------------------------------------------------------------|--------------------------------------------|--------------------------------------------|
| Other Expenditure - Governance costs as detailed in Note 27 | <u>3,360</u>                               | <u>3,360</u>                               |

The breakdown of this expenditure by type of spending (ie by nominal classification and by fund) is detailed in note 30