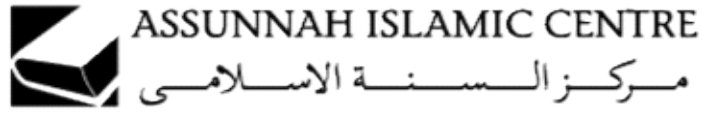


The Charity Registration Number is :- 1097565

Assunah Islamic Centre

Report and Accounts

31 March 2024



Assunah Islamic Centre

Report and accounts for the year ended 31 March 2024

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	8
Independent Examiner's Report	10
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Movements in funds	14
Revaluation reserves	14
Revenue Funds	14
Income and Expenditure account	15
Summary of funds	15
Balance sheet	16
Notes to the accounts	17

Assunah Islamic Centre

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

The charity name.

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

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

The charity's areas operation and UK charitable registration.

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

Legal structure of the charity

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

The Governing Document is dated 21 April 2002

The trustees are all individuals.

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

565A/567A High Road

London

N17 6SB

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

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

Mr Mohamed Abdulle, Mr Khalif Warsame, Mr Habib Hussein Mohamed, and Dr Omar Ugas.

The following persons served as Trustees during the year ended 31 March 2024 :-

Mr Xuseen Sabriye Abdi Weli (resigned on 12/11/2024), Mr Dahir Tifow (resigned on 11/11/2024), Mr Mohamed Abdulle, Mr Khalif Warsame, Mr Habib Hussein Mohamed, Dr Omar Ugas and Abdullahi Ahmed Mohamud (resigned on 29/10/2023).

Assunah Islamic Centre

Trustees' Annual Report for the year ended 31 March 2024

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 2024

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 2024

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 2024

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. At the time of signing this report, the number of trustees has been reduced to 4.

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 2024

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

The Trustees are volunteers and do not receive payment for fees or expenses.

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 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net expenditure	(6,361)	(47,210)
Unrestricted Revenue Funds available for the general purposes of the charity	1,251,312	1,257,673
Total Funds	1,251,312	1,257,673

Financial review of the position at the reporting date, 31 March 2024 .

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 2024

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 2024

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 2024

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 31 December 2024.



Dr Omar Ugas (Mon, 13th Jan 2025
17:41:35 GMT)

Dr Omar Ugas
Chairman

Assunah Islamic Centre

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 16 for the year ended 31 March 2024 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 in the notes provided.

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 :-

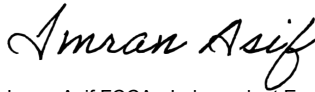
accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

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 31 December 2024

Assunah Islamic Centre - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	508,543	-	508,543	420,276
Charitable activities	A2	226,756	-	226,756	173,430
Other	A5	-	-	-	9,541
Total income	A	735,299	-	735,299	603,247
Expenditure on:					
Charitable activities	B2	741,660	-	741,660	646,697
Prior Year Adjustment	B3	-	-	-	3,760
Total expenditure	B	741,660	-	741,660	650,457
Net expenditure for the year		(6,361)	-	(6,361)	(47,210)
Net income after transfers	A-B-C	(6,361)	-	(6,361)	(47,210)
Net movement in funds		(6,361)	-	(6,361)	(47,210)
Reconciliation of funds:-					
	E				
Total funds brought forward		1,257,673	-	1,257,673	1,304,883
Total funds carried forward		1,251,312	-	1,251,312	1,257,673

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 17 to 29 form an integral part of these accounts.

Assunah Islamic Centre - Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	583,651	-	420,276
Charitable activities	A2	-	-	173,430
Other trading activities	A3	932	-	-
Investments	A4	-	-	-
Other	A5	-	-	9,541
Total income	A	584,583	-	603,247
Expenditure on:				
Raising funds	B1	1,700	-	-
Charitable activities	B2	560,001	-	646,697
Other	B3	-	-	-
Prior Year Adjustment	B3	-	-	3,760
Total expenditure	B	561,701	-	650,457
Net gains on investments	B4	-	-	-
Net expenditure for the year		22,882	-	(47,210)
Transfers between funds	C	-	-	-
Net income after transfers		22,882	-	(47,210)
Other recognised gains/(losses)		-	-	-
Net gains on revaluation of fixed assets	D1	-	-	-
Net actuarial gains on defined pension benefit schemes	D2	-	-	-
Costs of fundamental reorganisation or restructuring	D3	-	-	-
Extraordinary items	D3	-	-	-
Net movement in funds		22,882	-	(47,210)
Reconciliation of funds:-	E			
Total funds brought forward		1,304,883	-	1,304,883
Total funds carried forward		1,327,765	-	1,257,673

All activities derive from continuing operations

Assunah Islamic Centre - Statement of Financial Activities for the year ended 31 March 2024

Statement of Total Recognised Gains and Losses for the year ended 31 March 2024

	2024 £	2023 £
Deficit for the year :-		
Net excess of income over expenditure from operations before tax	(6,361)	(43,450)
Income from operations before tax in the Statement of Financial Activities	(6,361)	(43,450)
Net Movement in funds before taxation	(6,361)	(43,450)
Taxation arising in the year	-	(3,760)
Funds generated in the year as shown on Statement of Financial Activities	(6,361)	(47,210)

The notes attached on pages 17 to 29 form an integral part of these accounts.

Assunah Islamic Centre - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	(6,361)	(47,210)
Net resources available to fund charitable activities	(6,361)	(47,210)

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

The notes attached on pages 17 to 29 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	1,257,673	-	1,257,673	1,304,883
Recognised gains and losses before transfers	(6,361)	-	(6,361)	(47,210)
	1,251,312	-	1,251,312	1,257,673
Closing revenue funds	1,251,312	-	1,251,312	1,257,673

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	1,251,312	-	1,251,312	1,257,673

The notes attached on pages 17 to 29 form an integral part of these accounts.

Assunah Islamic Centre - Statement of Financial Activities for the year ended 31 March 2024

**Assunah Islamic Centre
Income and Expenditure Account for the year ended 31 March 2024 as required by the
Companies Act 2006**

	2024 £	2023 £
Income		
Income from operations	735,299	593,706
Investment income		
Other operating income	-	9,541
Gross income in the year before exceptional items	735,299	603,247
Gross income in the year including exceptional items	735,299	603,247
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	740,076	643,337
Governance costs	1,584	3,360
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	741,660	646,697
Net income before tax in the financial year	(6,361)	(43,450)
Prior Year PAYE Adjustment	-	3,760
Net income after tax in the financial year	(6,361)	(47,210)
Retained surplus for the financial year	(6,361)	(47,210)

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 17 to 29 form an integral part of these accounts.

Assunah Islamic Centre - Balance Sheet as at 31 March 2024

	SORP		2024	2023
	Note	Ref	£	£
Fixed assets	A			
Tangible assets	9	A2	1,217,586	1,217,586
Current assets	B			
Debtors		B2	25,301	-
Cash at bank and in hand		B4	110,010	108,099
Total current assets			135,311	108,099
Creditors: amounts falling due within one year	11	C1	(76,395)	(40,822)
Net current assets			58,916	67,277
Total assets less current liabilities			1,276,502	1,284,863
Creditors: amounts falling due after more than one year	12	C2	(25,190)	(27,190)
The total net assets of the charity			1,251,312	1,257,673

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

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	17	D3	1,251,312	1,257,673
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Designated Funds

Total charity funds			1,251,312	1,257,673
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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

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

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



Dr Omar Ugas (Mon, 13th Jan 2025
17:41:35 GMT)

Dr Omar Ugas

Chairman

Approved by the board of trustees on 31 December 2024

The notes attached on pages 17 to 29 form an integral part of these accounts.

Assunah Islamic Centre

Notes to the Accounts for the year ended 31 March 2024

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 2024

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

	2024	2023
	£	£

The net (deficit)/surplus before tax in the financial year is stated after charging:-

Pension costs	250	400
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5 Prior year adjustments

	2024	2023
	£	£
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 2024

7 Staff costs and emoluments

Salary costs	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	552,756	480,682
Employer's National Insurance for all staff	16,862	15,323
Employer's operating costs of defined contribution pension schemes	250	400
Trustees' Remuneration as detailed in note 0	-	-
Total salaries, wages and related costs	569,868	496,405

Numbers of full time employees or full time equivalents	2024	2023
The average number of total staff employed in the year was	55	57
The average number of part time staff employed in the year was	52	53
The average number of full time staff employed in the year was	3	4
The estimated full time equivalent number of all staff employed in the year was	29	25

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

Engaged on charitable activities	28	24
Engaged on management and administration	1	1

The estimated full time equivalent number of all staff employed as above	29	25
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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 was	31,996	30,000
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Total remuneration package included in total salaries above	31,996	30,000
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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 2024

9 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	1,232,861	-	-	1,232,861
At 31 March 2024	1,232,861	-	-	1,232,861
Depreciation				
At 1 April 2023	15,275	-	-	15,275
At 31 March 2024	15,275	-	-	15,275
Net book value				
At 31 March 2024	1,217,586	-	-	1,217,586
At 31 March 2023	1,217,586	-	-	1,217,586

10 Debtors due after one year

	2024 £	2023 £
Loan Receivable	25,301	-
	25,301	-

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	4,476	3,360
PAYE, NIC VAT and other taxes	28,327	33,027
Other creditors	43,592	4,435
	76,395	40,822

12 Creditors: amounts falling due after one year

	2024 £	2023 £
Other creditors	25,190	27,190

13 Loans to trustees included in debtors

None

14 Guarantees made by the charity on behalf of trustees

None

Assunah Islamic Centre

Notes to the Accounts for the year ended 31 March 2024

15 Income and Expenditure account summary

	2024 £	2023 £
At 1 April 2023	1,257,673	1,304,883
Loss after tax for the year	(6,361)	(47,210)
At 31 March 2024	1,251,312	1,257,673

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

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,217,586	-	-	1,217,586
Investments at valuation:-				
Current Assets	135,311	-	-	135,311
Current Liabilities	(76,395)	-	-	(76,395)
Long Term Liabilities	(25,190)	-	-	(25,190)
	1,251,312	-	-	1,251,312
At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
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)
	1,257,673	-	-	1,257,673

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

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 18 £	Transfers between funds in 2024 See Note 0 £	Funds carried forward to 2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,257,673	(6,361)	-	1,251,312
Total unrestricted and designated funds	1,257,673	(6,361)	-	1,251,312
Total charity funds	1,257,673	(6,361)	-	1,251,312

Assunah Islamic Centre

Notes to the Accounts for the year ended 31 March 2024

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	735,299	(741,660)	-	(6,361)
	735,299	(741,660)	-	(6,361)

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

19 The purposes for which the funds as detailed in note 17 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.

20 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 2024 as required by the SORP 2015

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

21 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024 £	2024 £	2024 £	2023 £
Donations and gifts from individuals				
Small donations individually less than £1000	283,801	-	283,801	219,637
Total donations and gifts from individuals	283,801	-	283,801	219,637
Revenue grants from government and public bodies				
Haringey Council	166,617	-	166,617	145,853
Haringey NHS	-	-	-	50,833
Total public sector revenue grants	166,617	-	166,617	196,686
Revenue grants and donations from non public bodies				
Real Impact Social	58,125	-	58,125	-
Total private sector revenue grants	58,125	-	58,125	-
Gift Aid				
Gift Aid	-	-	-	3,953
Total Gift Aid	-	-	-	3,953
Total Donations and Legacies A1	508,543	-	508,543	420,276

Assunah Islamic Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Primary purpose and ancillary trading				
School Fee	226,756	-	226,756	173,430
Total Primary purpose and ancillary trading	226,756	-	226,756	173,430

23 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	£	£	£	£
	2024	2024	2024	2023
Total income from charitable trading	226,756	-	226,756	173,430
Total from charitable activities A2	226,756	-	226,756	173,430

24 Other income and gains

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Summary of Other income				
SMP Grant	-	-	-	9,541
Total other income A5	-	-	-	9,541

25 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	552,756	-	552,756	480,682
Employers' NI - Charitable activities	16,862	-	16,862	15,323
Defined contribution pension costs - charitable activities	250	-	250	400
Travel and Subsistence - Charitable Activities	2,250	-	2,250	654
Charitable Events/Activities	35,930	-	35,930	-
Total direct spending B2a	608,048	-	608,048	497,059

Assunah Islamic Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

26 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Grants made to organisations	5,811	-	5,811	8,273
Total grantmaking costs	5,811	-	5,811	8,273

Breakdown of Grants made to organisations

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Arrahmah Islamic	2,000	-	2,000	-
Islington Islamic	1,811	-	1,811	-
Humanity Care	2,000	-	2,000	-
Al Furqan	-	-	-	1,171
Al Rayan Foundation	-	-	-	2,520
Noor El Islam	-	-	-	2,918
Misc.	-	-	-	1,664
	5,811	-	5,811	8,273

27 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	7,394	-	7,394	3,411
<i>Premises Expenses</i>				
Rates and water charges	18,603	-	18,603	16,431
Light heat and power	15,935	-	15,935	13,870
Cleaning and waste management	7,605	-	7,605	5,031
Premises repairs, renewals and	1,884	-	1,884	12,682
Property insurance	5,809	-	5,809	5,477

Assunah Islamic Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

Administrative overheads

Telephone, fax and internet	3,421	-	3,421	3,597
Stationery and printing	-	-	-	3,762
Equipment expenses	2,434	-	2,434	1,083
Software licences and expenses	1,911	-	1,911	1,622
Advertising and marketing	820	-	820	592
Sundry expenses	1,988	-	1,988	708
Education Supplies & Charitable	42,193	-	42,193	62,115

Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	3,390	-	3,390	780
Other legal and professional	10,556	-	10,556	4,901

Financial costs

Bank charges	2,274	-	2,274	1,943
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Support costs before reallocation	126,217	-	126,217	138,005
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Total support costs	126,217	-	126,217	138,005
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The basis of allocation of costs between activities is described under accounting policies

28 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	1,584	-	1,584	1,440
Reporting Accountant fees	-	-	-	1,920
Total Governance costs	1,584	-	1,584	3,360

Assunah Islamic Centre

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

29 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	B2a	608,048	-	608,048	497,059
Total grantmaking costs	B2c	5,811	-	5,811	8,273
Total support costs	B2d	126,217	-	126,217	138,005
Total Governance costs	B2e	1,584	-	1,584	3,360
Total charitable expenditure	B2	741,660	-	741,660	646,697

30 Prior Year Adjustment

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Prior Year PAYE Adjustment		-	-	-	3,760
Total Prior Year Adj	B3c	-	-	-	3,760

31 Total of other expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total Prior Year Adj		-	-	-	3,760
Total other expenditure	B3	-	-	-	3,760

Assunah Islamic Centre

Activity analysis of Income and expenditure for the year ended 31 March 2024

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

32 Analysis of income by activity

	SOFA ref	2024 £	2023 -
Activity			
Income from charitable activities			
School Fee		226,756	173,430
Summary of Total Income, including the items above			
Charitable activities	A2	226,756	173,430
Donations & Legacies	A1	508,543	420,276
Other income	A5	-	9,541
Total income as shown in the SOFA	A	735,299	603,247
Categories of income			
Income from exchange transactions		735,299	603,247

33 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Charitable activity					
Direct costs	608,048	-	-	608,048	497,059
Employee costs not included in direct costs	-	7,394	-	7,394	3,411
Premises expenses	-	49,836	-	49,836	53,491
Administrative overheads	-	52,767	-	52,767	73,479
Professional fees	-	13,946	-	13,946	5,681
Financial costs	-	2,274	-	2,274	1,943
Grantmaking costs	-	-	5,811	5,811	8,273
Total Charitable activity	608,048	126,217	5,811	740,076	643,337
Summary of charitable costs by activity					
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Total Charitable activity	608,048	126,217	5,811	740,076	643,337
Total Governance costs as detailed in Note 28	-	1,584	-	1,584	3,360
Total charitable expenditure	608,048	127,801	5,811	741,660	646,697

Assunah Islamic Centre

Activity analysis of Income and expenditure for the year ended 31 March 2024

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 29

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Accountancy fee	1,584	-	-	-	1,584
Charitable activity	-	2,274	7,394	116,549	126,217
Grand Total	1,584	2,274	7,394	116,549	127,801

Summary of grant making by activity

	Grants to institutions 2024 £	Grants to individuals 2024 £	Support costs 2024 £	Total 2024 £	Total 2023 £
Charitable activity	5,811	-	-	5,811	8,273
	5,811	-	-	5,811	8,273

Fuller details of grants made and related costs, including support costs, are shown in note 26.