

ASIAN MUSLIM CULTURAL CENTRE

England & Wales · Charity number 1113292

Details

Other names Masjid Al Khalil

Status Registered

Legal form Other

Registered 2006-03-15

Register [View on the Charity Commission register](#)

Contact

Address 7 Sutherland Avenue
London
W9 2HE

Phone 07123456789

Email al.khalil.amcc@gmail.com

Activities

Objects: FOR THE PUBLIC BENEFIT IN WESTMINSTER AND SURROUNDING AREA AND IN PARTICULAR FOR THE BENEFIT OF THOSE MEMBERS OF THE PUBLIC WHO ARE MUSLIMS:(1) BY RELIEVING PERSONS WHO ARE IN NEED BY REASON OF POVERTY, AGE OR INFIRMITY.(2) BY ADVANCING EDUCATION IN ARABIC AND OTHER LANGUAGES AND SUBJECTS.(3) BY ADVANCING THE ISLAMIC RELIGION AND PROMOTING GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT RELIGIOUS FAITHS.

Activities: daily prayers social eventsteachingEVENTSSupporting the needy around the world

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** WESTMINSTER AND SURROUNDING AREA.
- India
- Zambia
- City Of London
- City Of Westminster

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£111,881	£86,499	-	-
2024-03-31	£54,841	£52,239	-	-
2023-03-31	£41,798	£32,109	-	-
2022-03-31	£127,778	£50,968	-	-
2021-03-31	£35,325	£33,800	-	-

Trustees

Name	Role	Appointed
AASIF HAZI		
AHMED IBRAHIM ISSA		
FIROZABANU AHMED ISSA		
SULEMAN HAFIZ		

ASIAN MUSLIM CULTURAL CENTRE

England & Wales - Charity number 1113292

Accounts

Asian Muslim Cultural Centre

Receipts and Payments Accounts for the year ended 31st March 2025

Charity Assist Accountants Ltd

Certified Public Accountants and Charity Independent Examiners

Unit 27 Batley Enterprise Centre

513 Bradford Road Batley West Yorkshire

WF17 8LL

Asian Muslim Cultural Centre

Receipts and Payments Accounts for the year ended 31st March 2025

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Asian Muslim Cultural Centre

Receipts and Payments Accounts for the year ended 31st March 2025

Basic information

Address

7 Sutherland Avenue
London
W9 2HE

Bank

HSBC Bank Plc
15-17 Praed Street
Paddington
London
W2 1NJ

Accountants


Charity Assist Accountants Ltd
Unit 27 Batley Enterprise Centre
Batley
West Yorkshire
WF17 8LL

Charity registration number

1113292

Asian Muslim Cultural Centre

Receipts and Payments Accounts for the year ended 31st March 2025

	Trustees' Annual Report for the period						
	Period start date			To	Period end date		
	From	1 st	April 2024		31 st	March	2025

Section A Reference and administration details

Charity name Asian Muslim Cultural Centre

Registered charity number 1113292

Charity's principal address 7 Sutherland Avenue
London
Postcode W9 2HE

Names of the charity trustees who manage the charity

	Trustee name
1	Aasif Hazi
2	Suleman Hafiz
3	Ahmed Ibrahim Issa
4	Firozabanu Ahmed Issa

Asian Muslim Cultural Centre

Receipts and Payments Accounts for the year ended 31st March 2025

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution Dated 21 st January 2005
How the charity is constituted (eg. trust, association, company)	Unincorporated Association – Standard Registration
Trustee selection methods (eg. appointed by, elected by)	The Trustees of the charity are known as members of the Management Committee. Under the requirements of the deed, members of the Management Committee shall hold office until the end of Annual General Meeting next following their election appointment or co-option and shall be eligible for re-election or re-co-option.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document	<p>The objects of the Asian Muslim Cultural Centre ('the Charity') are as follows:</p> <p>For the public benefit in Westminster and surrounding area and in particular for the benefit of those members of the public who are Muslims:</p> <ol style="list-style-type: none">1. By relieving persons who are in need by reason of poverty, age or infirmity.2. By advancing education in Arabic and other languages and subjects.3. By advancing the Islamic religion and promoting good relations between persons of different religious faiths.
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Asian Muslim Cultural Centre

Receipts and Payments Accounts for the year ended 31st March 2025

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Practice). The law applicable to Charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

Charity commission requires the trustees of a charity to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the charities act 2011 and the charity (account and reports) regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The charity successfully raised donations, carried out repairs and renewals, and acquired equipment for the Mosque.

Asian Muslim Cultural Centre

Receipts and Payments Accounts for the year ended 31st March 2025

Section E Financial review


Brief statement of the charity's policy on reserves

The charity holds £20,000 in reserve in case of an emergency expense and to cover some running costs.

Section F Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Ahmed	Issa
Position (eg Secretary, Chair, etc)	Chairman	
Date	23/06/2025	

Asian Muslim Cultural Centre

Receipts and Payments Accounts for the year ended 31st March 2025



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's report on
the accounts**

Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Asian Muslim Cultural Centre

**On accounts for the year
ended**

31st March 2025

**Charity no
(if any)**

1113292

Set out on pages

10-11

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2025**.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Asian Muslim Cultural Centre

Receipts and Payments Accounts for the year ended 31st March 2025

Independent examiner's statement I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

A. Q. Khan.

Date:

24.6.2025

Name:

Abdul Qudeir Khan

Relevant professional qualification(s) or body (if any):


FMAAT
FCPA

Address:

Unit 27 Batley Enterprise Centre
513 Bradford Road
Batley
WF17 8LL


Asian Muslim Cultural Centre

Receipts and Payments Accounts for the year ended 31st March 2025

 CHARITY COMMISSION FOR ENGLAND AND WALES	Charity Name Asian Muslim Cultural Centre		No (if any) 1113292		CC16a
	Receipts and payments accounts				
	For the period from	Period start date 01.04.24	To	Period end date 31.03.25	
Section A Receipts and payments					
	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	111,881		-	111,881	
Sub total (Gross income for AR)	111,881	-	-	111,881	54,841
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	111,881	-	-	111,881	54,841
A3 Payments					
Banking charges	2,691		-	2,691	
Insurance & Legal Fee	7,948			7,948	
Printing, Postage & Sundry	726			726	
Premises costs	72,303			72,303	
Professional Fees	2,830			2,830	
Sub total	86,499	-	-	86,499	52,239
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	86,499	-	-	86,499	52,239
Net of receipts/(payments)	25,382	-	-	25,382	2,602
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	31,121		-	31,121	-
Cash funds this year end	56,503	-	-	56,503	2,602

Asian Muslim Cultural Centre

Receipts and Payments Accounts for the year ended 31st March 2025

Section B Statement of assets and liabilities at the end of the period				
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Hsbc Bank	56,503	-	-
			-	-
		-	-	-
	Total cash funds	56,503	-	-
(agree balances with receipts and payments account(s))		OK	OK	OK
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Details				
B2 Other monetary assets	Fixture & Fittings	21,715	-	-
	Land & Buildings	96,635	-	-
		-	-	-
		-	-	-
		Fund to which asset belongs	Cost (optional)	Current value (optional)
Details				
B3 Investment assets			-	-
			-	-
			-	-
			-	-
		Fund to which asset belongs	Cost (optional)	Current value (optional)
Details				
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
		Fund to which liability relates	Amount due (optional)	When due (optional)
Details				
B5 Liabilities			-	
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name		Date of approval
		Ahmed Issa		23/06/2025

ASIAN MUSLIM CULTURAL CENTRE

England & Wales - Charity number 1113292

Accounts

ASIAN MUSLIM CULTURAL CENTRE

ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2024

Registered Charity No: 1113292

**Ferguson & Co
Chartered Certified Accountants
651 Mauldeth Road West
Chorlton
Manchester
M21 7SA**

ASIAN MUSLIM CULTURAL CENTRE

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TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES: Mr. Aasif Hazi
Mr. Firozabanu Ahmed Issa
Mr. Ahmed Ibrahim Issa
Mr. Suleman Hafiz

MAIN OFFICE: 5 - 7 Sutherland Avenue
London
W9 2HE

BANKERS: HSBC Bank Plc
15-17 Praed Street
Paddington
London
W2 1NJ

ACCOUNTANTS: Ferguson & Co
Chartered Certified Accountants
651 Mauldeth Road West
Chorlton
Manchester
M21 7SA

The Trustees present their report and financial statements of the charity for the year ended 31 Mar 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2015).

STATUS

Asian Muslim Cultural Centre is a registered charity under the charity number 1113292. It has no taxable activities and therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

Trustees

The trustees of the charity, under the trust deed, are known as Board members with voting rights. They have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

Recruitment and Appointment of Trustees

The Trustees of the charity are known as members of the Management Committee. Under the requirements of the deed, members of the Management Committee shall hold office until the end of Annual General Meeting next following their election appointment or co-option and shall be eligible for re-election or re-co-option.

Trustee Induction and Training

New trustees are recruited following all recruitment process and a successful induction.

All new trustees are given an induction when they start which gives them up to date information on our services, finances, funding streams, organisational policies and procedures, code of conduct and training on our quality assurance standards. Training is provided for the management committee on roles and responsibilities of a trustee and other relevant training identified to assist and support the work of the trustees.

Backgorund

The objects of the Asian Muslim Cultural Centre ('the Charity') are as follows: 'For the public benefit in Westminster and surrounding area and in particular for the benefit of those members of the public who are Muslims: 1. By relieving persons who are in need by reason of poverty, age or infirmity. 2. By advancing education in Arabic and other languages and subjects. 3. By advancing the Islamic religion and promoting good relations between persons of different religious faiths.

The Charity was registered by the Commission on 15 March 2006 and was founded by members of the Issa family, who opened a Mosque in a building that they own. The Charity also operates a Madrasah via a third party from the same building. Other projects of the Charity include a well building project in India. At this point charity has four trustees.

There are times during the course of the year when the centre is busier than normal. These occasions listed below:

(a) Friday

Friday is the holiest day of the week for Muslims and special prayers are offered around early afternoon on this day.

(b) Ramadhan

The month of Ramadhan is the period when members of the Muslim community are fasting during the day. The normal prayers are attended by above average numbers and special prayers are offered in the evenings. Food and light refreshments are provided for the attendees in the evening every night of Ramadhan. During the last ten days of Ramadhan the centre is open 24 hours of the day.

(c) Eids

The Eid festival is celebrated twice every year by the Muslim community and once again the centre plays its full role in serving the need of the community. The first Eid is celebrated at the end of Ramadhan to mark the passing of the holy month and the second one is held approximately two and half months later to celebrate the end of the annual pilgrimage to Mecca, the Hajj.

Financial Review

In the year to 31 Mar 2024 the charity had a total income of £54,841 (£41,798 - 2023) and total expenditure of £52,239 (£32,109 - 2023). This resulted in a net surplus for the year of £2,602 (£9,689 - 2023). During this period the charity have used funds collected in the current period to maintain activity levels. At the end of the financial year unrestricted reserves stood at £159,854 (£157,252 - 2023).

Investment powers and policy

The cash balance held in unrestricted reserves at 31 Mar 2024 was £31,120 (£72,702 - 2023). The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 6 months of unrestricted charitable expenditure.

The Trustees consider, having regard to the budget for the next twelve months, that the charity is a going concern.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MAR 2024 (CONTINUED)

Trustees responsibilities in relation to the financial statements

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

The law applicable to Charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the accounts, the Trustees are required to;

- 1 Select suitable accounting principles and then apply them consistently;
- 2 Observe the methods and principles in the applicable Charities SORP;
- 3 Make judgements and estimates that are reasonable and prudent;
- 4 State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 5 Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by;



.....
Mr. Ahmed Ibrahim Issa
Trustee

Date:

Independent Examiner's Report to the Trustees of ASIAN MUSLIM CULTURAL CENTRE

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Muhammad Tayyab (FCCA)

Ferguson & Co

651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Date:

Statement of Financial Activities

For the year ended 31 March 2024

	Notes	2024		2023	
		£	£	£	£
INCOMING RESOURCES		Restricted	General	Restricted	General
INCOME FOR THE YEAR	6		54,841		41,798
		-	54,841	-	41,798
LESS: RESOURCES EXPENDED					
Cost of generating funds					
Expenditure on charitable activities	6		51,299		30,651
Governance costs	6		60		60
Support costs	6		880		1,398
TOTAL RESOURCES EXPENDED		-	52,239	-	32,109
NET INCOME FOR THE YEAR			2,602		9,689
BALANCE BROUGHT FORWARD			157,252		147,563
BALANCE CARRIED FORWARD		-	159,854	-	157,252

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 13 form part of these accounts.

BALANCE SHEET

At 31st March 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible Assets	3	118,350	85,750
CURRENT ASSETS			
Debtors	4	11,583	0
Cash at bank and in hand		31,121	72,702
		<u>42,704</u>	<u>72,702</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors	5	1,200	1,200
Accruals			-
		<u>1,200</u>	<u>1,200</u>
NET CURRENT ASSETS		41,504	71,502
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>159,854</u></u>	<u><u>157,252</u></u>
ACCUMULATED FUNDS			
Unrestricted funds brought forward	7	157,252	147,563
Unrestricted reserves for current year	7	2,602	9,689
		<u><u>159,854</u></u>	<u><u>157,252</u></u>

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.



Trustee
Mr. Ahmed Ibrahim Issa



Trustee
Mr. Aasif Hazi

Date : 27/01/2025

The notes on pages 8 to 13 form part of these accounts.

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Current asset investments

The charity holds no investments

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the process of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures & Equipment	25% on cost
Computers & Equipment	25% on cost
Play Equipment	25% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and at hand

The charity's cash at bank and in hand includes the availability of funds as at 31st March 2024.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.STAFF COSTS

	2024	2023
Staff salaries, E'er NIC & Pension	-	-
The average number of employee during the year were;	Number	Number
Administration	1	1
Volunteers	1	1

NOTES TO THE ACCOUNTS
For the year ended 31 March 2024

3. TANGIBLE FIXED ASSETS

COST	Fixtures & Fittings £	Land & Building £	TOTAL £
At 1 April 2023	0	85,750	85,750
Additions	21,715	10,885	32,600
At 31 March 2024	<u>21,715</u>	<u>96,635</u>	<u>118,350</u>

NET BOOK VALUE

At 31 March 2024	<u>21,715</u>	<u>96,635</u>	<u>118,350</u>
At 1 April 2023	<u>0</u>	<u>85,750</u>	<u>85,750</u>

4. DEBTORS

	2024 £	2023 £
There are no debtors	11,583	0
	<u>11,583</u>	<u>0</u>

5. CREDITORS

	2024 £	2023 £
Accruals and deferred income	1,200	1,200
Loans		0
	<u>1,200</u>	<u>1,200</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

6. ANALYSIS OF INCOME AND EXPENDITURE

	31 March 2024			31 March 2023		
	General	Restr- icted	Total	General	Restr- icted	Total
Income						
Donations & Legacies (including Friday Collections)	54,841		54,841	41,798		41,798
Income from Charitable activities						-
	<u>54,841</u>	<u>-</u>	<u>54,841</u>	<u>41,798</u>	<u>-</u>	<u>41,798</u>
Expenditure on charitable activities;						
Heat& lights	6,784		6,784	3,294		3,294
Rent & rates	22,689		22,689	25,290		25,290
Insurance	9,938		9,938	230		
Water rates	233		233	478		478
Overseas donations			-	-		-
Printing & Stationary	240		240			
Repairs and maintenance	9,807		9,807	600		600
Telephone	1,608		1,608	759		759
Wages & Salaries and Pension			-	-		-
	<u>51,299</u>	<u>-</u>	<u>51,299</u>	<u>30,651</u>	<u>-</u>	<u>30,421</u>
Governance Costs;						
Accountancy & Payroll			-	-		-
Independant Examination			-	-		-
Bank and worldpay charges	60		60	60		60
	<u>60</u>	<u>-</u>	<u>60</u>	<u>60</u>	<u>-</u>	<u>60</u>
Support Costs;						
Sundry Expenses	880		880	1,398		1,398
	<u>880</u>	<u>-</u>	<u>880</u>	<u>1,398</u>	<u>-</u>	<u>1,398</u>
NET INCOME	<u>2,602</u>	<u>-</u>	<u>2,602</u>	<u>9,689</u>	<u>-</u>	<u>9,919</u>
FUNDS BROUGHT FORWARD	157,252		157,482	147,563		147,563
FUNDS CARRIED FORWARD	<u>159,854</u>	<u>-</u>	<u>160,084</u>	<u>157,252</u>	<u>-</u>	<u>157,482</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

7. ACCUMULATED FUNDS

	GENERAL FUNDS £	RESTRICTED FUNDS £	TOTAL £
Balance at 31 March 2023	157,252	-	157,252
Net income	2,602	-	2,602
Balance at 31 March 2024	<u>159,854</u>	<u>-</u>	<u>159,854</u>

8. CONTROLLING PARTY

Charity in under the share control of Trustees named on page 1 of the accounts.

9. RELATED PARTY TRANSACTION

There has been no transaction with the trustess during the year in any form. (2023 nil)

ASIAN MUSLIM CULTURAL CENTRE

England & Wales - Charity number 1113292

Accounts

ASIAN MUSLIM CULTURAL CENTRE

ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2023

Registered Charity No: 1113292

**Ferguson & Co
Chartered Certified Accountants
651 Mauldeth Road West
Chorlton
Manchester
M21 7SA**

ASIAN MUSLIM CULTURAL CENTRE

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4	Statement of Trustees' responsibilities
5	Independent Review
6	Statement of financial activities
7	Balance Sheet
8-13	Notes to the accounts

TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES: Mr. Aasif Hazi
Mr. Firozabanu Ahmed Issa
Mr. Ahmed Ibrahim Issa
Mr. Suleman Hafiz

MAIN OFFICE: 5 - 7 Sutherland Avenue
London
W9 2HE

BANKERS: HSBC Bank Plc
15-17 Praed Street
Paddington
London
W2 1NJ

ACCOUNTANTS: Ferguson & Co
Chartered Certified Accountants
651 Mauldeth Road West
Chorlton
Manchester
M21 7SA

The Trustees present their report and financial statements of the charity for the year ended 31 Mar 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2015).

STATUS

Asian Muslim Cultural Centre is a registered charity under the charity number 1113292. It has no taxable activities and therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

Trustees

The trustees of the charity, under the trust deed, are known as Board members with voting rights. They have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

Recruitment and Appointment of Trustees

The Trustees of the charity are known as members of the Management Committee. Under the requirements of the deed, members of the Management Committee shall hold office until the end of Annual General Meeting next following their election appointment or co-option and shall be eligible for re-election or re-co-option.

Trustee Induction and Training

New trustees are recruited following all recruitment process and a successful induction.

All new trustees are given an induction when they start which gives them up to date information on our services, finances, funding streams, organisational policies and procedures, code of conduct and training on our quality assurance standards. Training is provided for the management committee on roles and responsibilities of a trustee and other relevant training identified to assist and support the work of the trustees.

Background

The objects of the Asian Muslim Cultural Centre ("the Charity") are as follows: 'For the public benefit in Westminster and surrounding area and in particular for the benefit of those members of the public who are Muslims: 1. By relieving persons who are in need by reason of poverty, age or infirmity. 2. By advancing education in Arabic and other languages and subjects. 3. By advancing the Islamic religion and promoting good relations between persons of different religious faiths.

The Charity was registered by the Commission on 15 March 2006 and was founded by members of the Issa family, who opened a Mosque in a building that they own. The Charity also operates a Madrasah via a third party from the same building. Other projects of the Charity include a well building project in India. At this point charity has four trustees.

There are times during the course of the year when the centre is busier than normal. These occasions listed below:

(a) Friday

Friday is the holiest day of the week for Muslims and special prayers are offered around early afternoon on this day.

(b) Ramadhan

The month of Ramadhan is the period when members of the Muslim community are fasting during the day. The normal prayers are attended by above average numbers and special prayers are offered in the evenings. Food and light refreshments are provided for the attendees in the evening every night of Ramadhan. During the last ten days of Ramadhan the centre is open 24 hours of the day.

(c) Eids

The Eid festival is celebrated twice every year by the Muslim community and once again the centre plays its full role in serving the need of the community. The first Eid is celebrated at the end of Ramadhan to mark the passing of the holy month and the second one is held approximately two and half months later to celebrate the end of the annual pilgrimage to Mecca, the Hajj.

Financial Review

In the year to 31 Mar 2023 the charity had a total income of £41,798 (£127,778 - 2022) and total expenditure of £32,109 (£50,968 - 2022). This resulted in a net surplus for the year of £9,689 (£76,810 - 2022). During this period the charity have used funds collected in the current period to maintain activity levels. At the end of the financial year unrestricted reserves stood at £157,252 (£147,563 - 2022).

Investment powers and policy

The cash balance held in unrestricted reserves at 31 Mar 2023 was £72,702 (£63,013 - 2022). The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 6 months of unrestricted charitable expenditure.

The Trustees consider, having regard to the budget for the next twelve months, that the charity is a going concern.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MAR 2023 (CONTINUED)**Trustees responsibilities in relation to the financial statements**

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

The law applicable to Charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the accounts, the Trustees are required to;

- 1 Select suitable accounting principles and then apply them consistently;
- 2 Observe the methods and principles in the applicable Charities SORP;
- 3 Make judgements and estimates that are reasonable and prudent;
- 4 State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 5 Prepare the financial statements on a going concern basis unless it is appropriate the presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and

Approved by the trustees and signed on their behalf by;



.....
Mr. Ahmed Ibrahim Issa
Trustee

Date: 05/06/2024

Independent Examiner's Report to the Trustees of ASIAN MUSLIM CULTURAL CENTRE

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

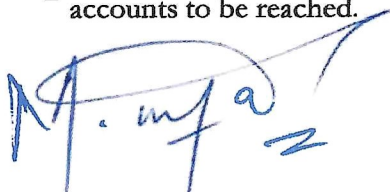
Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

- 2 to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



Muhammad Tayyab (FCCA)

Ferguson & Co

651 Mauldeth Road West, Chorlton, Manchester, M21 7SA

Date: 5/6/2024.

Statement of Financial Activities

For the year ended 31 March 2023

	Notes	2023		2022	
		£	£	£	£
INCOMING RESOURCES		Restricted	General	Restricted	General
INCOME FOR THE YEAR	6		41,798		127,778
		-	41,798	-	127,778
LESS: RESOURCES EXPENDED					
Cost of generating funds					
Expenditure on charitable activities	6		30,651		50,507
Governance costs	6		60		34
Support costs	6		1,398		427
TOTAL RESOURCES EXPENDED		-	32,109	-	50,968
NET INCOME FOR THE YEAR			9,689		76,810
BALANCE BROUGHT FORWARD			147,563		70,753
BALANCE CARRIED FORWARD		-	157,252	-	147,563

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 13 form part of these accounts.

BALANCE SHEET


At 31st March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	3	85,750	85,750
CURRENT ASSETS			
Debtors	4	0	0
Cash at bank and in hand		72,702	63,013
		<u>72,702</u>	<u>63,013</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors	5	1,200	1,200
		<u>1,200</u>	<u>1,200</u>
NET CURRENT ASSETS		71,502	61,813
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>157,252</u></u>	<u><u>147,563</u></u>
ACCUMULATED FUNDS			
Unrestricted funds brought forward	7	147,563	70,753
Unrestricted reserves for current year	7	9,689	76,810
		<u><u>157,252</u></u>	<u><u>147,563</u></u>

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.



Trustee
Mr. Ahmed Ibrahim Issa



Trustee
Mr. Suleman Hafiz

Date: 05/06/2024

The notes on pages 8 to 13 form part of these accounts.

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Current asset investments

The charity holds no investments

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the process of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures & Equipment	25% on cost
Computers & Equipment	25% on cost
Play Equipment	25% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and at hand

The charity's cash at bank and in hand includes the availability of funds as at 31st March 2023.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.STAFF COSTS

	2023	2022
Staff salaries, Employer NIC & Pension	-	-
The average number of employee during the year were;	Number	Number
Administration	1	1
Volunteers	1	1

NOTES TO THE ACCOUNTS
For the year ended 31 March 2023

3. TANGIBLE FIXED ASSETS

	Land & Building	TOTAL
COST	£	£
At 1 April 2022	85,750	85,750
Additions		0
At 31 March 2023	85,750	85,750
NET BOOK VALUE		
At 31 March 2023	85,750	85,750
At 1 April 2022	85,750	85,750

4. DEBTORS

	2023	2022
	£	£
There are no debtors	0	0
	0	0

5. CREDITORS

	2023	2022
	£	£
Accruals and deferred income	1,200	1,200
	1,200	1,200

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

6. ANALYSIS OF INCOME AND EXPENDITURE

Income	31 March 2023			31 March 2022		
	General	Restr- icted	Total	General	Restr- icted	Total
Donations & Legacies (including Friday Collections)	41,798		41,798	127,778		127,778
Income from Charitable activities						-
	<u>41,798</u>	<u>-</u>	<u>41,798</u>	<u>127,778</u>	<u>-</u>	<u>127,778</u>
Expenditure on charitable activities;						
Heat& lights	3,294		3,294	2,731		2,731
Rent, rates and insurance	25,290		25,290	19,724		19,724
Insurance	230		230			
Water rates	478		478	5		5
Overseas donations				27,500		27,500
Repairs and maintenance	600		600	-		-
Telephone	759		759	547		547
Wages & Salaries and Pension				-		-
	<u>30,651</u>	<u>-</u>	<u>30,651</u>	<u>50,507</u>	<u>-</u>	<u>50,507</u>
Governance Costs;						
Accountancy & Payroll			-	-		-
Independent Examination			-	-		-
Bank and worldpay charges	60		60	34		34
	<u>60</u>	<u>-</u>	<u>60</u>	<u>34</u>	<u>-</u>	<u>34</u>
Support Costs;						
Sundry Expenses	1,398		1,398	427		427
	<u>1,398</u>	<u>-</u>	<u>1,398</u>	<u>427</u>	<u>-</u>	<u>427</u>
NET INCOME	<u>9,689</u>	<u>-</u>	<u>9,689</u>	<u>76,810</u>	<u>-</u>	<u>76,810</u>
FUNDS BROUGHT FORWARD	147,563		147,563	70,753		70,753
FUNDS CARRIED FORWARD	<u>157,252</u>	<u>-</u>	<u>157,252</u>	<u>147,563</u>	<u>-</u>	<u>147,563</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2023

7. ACCUMULATED FUNDS

	GENERAL FUNDS £	RESTRICTED FUNDS £	TOTAL £
Balance at 31 March 2022	147,563	-	147,563
Net income	9,689	-	9,689
Balance at 31 March 2023	<u>157,252</u>	<u>-</u>	<u>157,252</u>

8. CONTROLLING PARTY

Charity in under the share control of Trustees named on page 1 of the accounts.

9. RELATED PARTY TRANSACTION

There has been no transaction with the trustess during the year in any form. (2022 nil)

ASIAN MUSLIM CULTURAL CENTRE

England & Wales - Charity number 1113292

Accounts

ASIAN MUSLIM CULTURAL CENTRE

ACCOUNTS FOR THE YEAR ENDED

31 MARCH 2022

Registered Charity No: 1113292

**Ferguson & Co
Chartered Certified Accountants
651 Mauldeth Road West
Chorlton
Manchester
M21 7SA**

ASIAN MUSLIM CULTURAL CENTRE

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5	Independent Review
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TRUSTEES AND PROFESSIONAL ADVISORS

TRUSTEES: Mr. Aasif Hazi
Mr. Firozabanu Ahmed Issa
Mr. Ahmed Ibrahim Issa
Mr. Suleman Hafiz

MAIN OFFICE: 5 - 7 Sutherland Avenue
London
W9 2HE

BANKERS: HSBC Bank Plc
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STATUS

Asian Muslim Cultural Centre is a registered charity under the charity number 1113292. It has no taxable activities and therefore not liable to UK taxation. It is, however, unable to reclaim VAT on expenditure incurred.

Trustees

The trustees of the charity, under the trust deed, are known as Board members with voting rights. They have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

Recruitment and Appointment of Trustees

The Trustees of the charity are known as members of the Management Committee. Under the requirements of the deed, members of the Management Committee shall hold office until the end of Annual General Meeting next following their election appointment or co-option and shall be eligible for re-election or re-co-option.

Trustee Induction and Training

New trustees are recruited following all recruitment process and a successful induction.

All new trustees are given an induction when they start which gives them up to date information on our services, finances, funding streams, organisational policies and procedures, code of conduct and training on our quality assurance standards. Training is provided for the management committee on roles and responsibilities of a trustee and other relevant training identified to assist and support the work of the trustees.

Background

The objects of the Asian Muslim Cultural Centre ('the Charity') are as follows: 'For the public benefit in Westminster and surrounding area and in particular for the benefit of those members of the public who are Muslims: 1. By relieving persons who are in need by reason of poverty, age or infirmity. 2. By advancing education in Arabic and other languages and subjects. 3. By advancing the Islamic religion and promoting good relations between persons of different religious faiths.

The Charity was registered by the Commission on 15 March 2006 and was founded by members of the Issa family, who opened a Mosque in a building that they own. The Charity also operates a Madrasah via a third party from the same building. Other projects of the Charity include a well building project in India. At this point charity has four trustees.

There are times during the course of the year when the centre is busier than normal. These occasions listed below:

(a) Friday

Friday is the holiest day of the week for Muslims and special prayers are offered around early afternoon on this day.

(b) Ramadhan

The month of Ramadhan is the period when members of the Muslim community are fasting during the day. The normal prayers are attended by above average numbers and special prayers are offered in the evenings. Food and light refreshments are provided for the attendees in the evening every night of Ramadhan. During the last ten days of Ramadhan the centre is open 24 hours of the day.

(c) Eids

The Eid festival is celebrated twice every year by the Muslim community and once again the centre plays its full role in serving the need of the community. The first Eid is celebrated at the end of Ramadhan to mark the passing of the holy month and the second one is held approximately two and half months later to celebrate the end of the annual pilgrimage to Mecca, the Hajj.

Financial Review

In the year to 31 Mar 2022 the charity had a total income of £127,778 (£35,325 - 2021) and total expenditure of £50,968 (£33,800 - 2021). This resulted in a net surplus for the year of £76,810 (£1,525 - 2021). During this period the charity have used funds collected in the current period to maintain activity levels. At the end of the financial year unrestricted reserves stood at £147,563 (£70,753 - 2021).

Investment powers and policy

The cash balance held in unrestricted reserves at 31 Mar 2022 was £63,013 (£71,953 - 2021). The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 6 months of unrestricted charitable expenditure.

The Trustees consider, having regard to the budget for the next twelve months, that the charity is a going concern.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

TRUSTEES REPORT FOR THE YEAR ENDED 31 MAR 2022 (CONTINUED)

Trustees responsibilities in relation to the financial statements

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

The law applicable to Charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the accounts, the Trustees are required to;

- 1 Select suitable accounting principles and then apply them consistently;
- 2 Observe the methods and principles in the applicable Charities SORP;
- 3 Make judgements and estimates that are reasonable and prudent;
- 4 State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- 5 Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and

Approved by the trustees and signed on their behalf by;



Mr. Ahmed Ibrahim Issa
Trustee

Date: 26/01/2022

Independent Examiner's Report to the Trustees of ASIAN MUSLIM CULTURAL CENTRE

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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



Muhammad Tayyab (FCCA)
Ferguson & Co
651 Mauldeth Road West, Chorlton, Manchester, M21 7SA
Date:

Statement of Financial Activities

For the year ended 31 March 2022

	Notes	2022		2021	
		£	£	£	£
INCOMING RESOURCES		Restricted	General	Restricted	General
INCOME FOR THE YEAR	6		127,778		35,325
		-	127,778	-	35,325
LESS: RESOURCES EXPENDED					
Cost of generating funds					
Expenditure on charitable activities	6		50,507		32,900
Governance costs	6		34		900
Support costs	6		427		0
TOTAL RESOURCES EXPENDED		-	50,968	-	33,800
NET INCOME FOR THE YEAR			76,810		1,525
BALANCE BROUGHT FORWARD			70,753		69,228
BALANCE CARRIED FORWARD		-	147,563	-	70,753

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 13 form part of these accounts.

BALANCE SHEET

At 31st March 2022


	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	3	85,750	
CURRENT ASSETS			
Debtors	4	0	0
Cash at bank and in hand		63,013	71,953
		<u>63,013</u>	<u>71,953</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
Creditors	5	1,200	1,200
		<u>1,200</u>	<u>1,200</u>
NET CURRENT ASSETS		61,813	70,753
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>147,563</u></u>	<u><u>70,753</u></u>
ACCUMULATED FUNDS			
Unrestricted funds brought forward	7	70,753	69,228
Unrestricted reserves for current year	7	76,810	1,525
		<u><u>147,563</u></u>	<u><u>70,753</u></u>

We approve these accounts and confirm that we have made available all the information and explanations for their preparation.



Trustee
Mr. Ahmed Ibrahim Issa

Date: 26/01/2023



Trustee
Mr. Suleman Hafiz

The notes on pages 8 to 13 form part of these accounts.

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Charities Act 2011.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Current asset investments

The charity holds no investments

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the process of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures & Equipment	25% on cost
Computers & Equipment	25% on cost
Play Equipment	25% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and at hand

The charity's cash at bank and in hand includes the availability of funds as at 31st March 2022.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.STAFF COSTS

	2022	2021
Staff salaries, E'er NIC & Pension	-	6,000

The average number of employee during the year were;

	Number	Number
Administration	1	1
Volunteers	1	1

NOTES TO THE ACCOUNTS
For the year ended 31 March 2022

3. TANGIBLE FIXED ASSETS

COST	Land & Building	TOTAL
	£	£
At 1 April 2021		0
Additions	85,750	85,750
At 31 March 2022	<u>85,750</u>	<u>85,750</u>
 NET BOOK VALUE		
At 31 March 2022	<u>85,750</u>	<u>85,750</u>
At 1 April 2021	<u>0</u>	<u>0</u>

4. DEBTORS

	2022	2021
	£	£
There are no debtors	0	0
	<u>0</u>	<u>0</u>

5. CREDITORS

	2022	2021
	£	£
Accruals and deferred income	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

6. ANALYSIS OF INCOME AND EXPENDITURE

Income	31 March 2022			31 March 2021		
	General	Restr- icted	Total	General	Restr- icted	Total
Donations & Legacies (including Friday Collections)	127,778		127,778	35,325		35,325
Income from Charitable activities						-
	<u>127,778</u>	<u>-</u>	<u>127,778</u>	<u>35,325</u>	<u>-</u>	<u>35,325</u>
Expenditure on charitable activities;						
Heat& lights	2,731		2,731	4,532		4,532
Rent, rates and insurance	19,724		19,724	18,300		18,300
Water rates	5		5	136		136
Overseas donations	27,500		27,500			-
Repairs and maintenance			-	3,500		3,500
Telephone	547		547	432		432
Wages & Salaries and Pension			-	6,000		6,000
	<u>50,507</u>	<u>-</u>	<u>50,507</u>	<u>32,900</u>	<u>-</u>	<u>32,900</u>
Governance Costs;						
Accountancy & Payroll			-	900		900
Bank and worldpay charges	34		34			-
	<u>34</u>	<u>-</u>	<u>34</u>	<u>900</u>	<u>-</u>	<u>900</u>
Support Costs;						
Sundry Expenses	427		427			-
	<u>427</u>	<u>-</u>	<u>427</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME	<u>76,810</u>	<u>-</u>	<u>76,810</u>	<u>1,525</u>	<u>-</u>	<u>1,525</u>
FUNDS BROUGHT FORWARD	70,753		70,753	69,228		69,228
FUNDS CARRIED FORWARD	<u>147,563</u>	<u>-</u>	<u>147,563</u>	<u>70,753</u>	<u>-</u>	<u>70,753</u>

NOTES TO THE ACCOUNTS

For the year ended 31 March 2022

7. ACCUMULATED FUNDS

	GENERAL FUNDS £	RESTRICTED FUNDS £	TOTAL £
Balance at 31 March 2021	70,753	-	70,753
Net income	76,810	-	76,810
Balance at 31 March 2022	<u>147,564</u>	<u>-</u>	<u>147,564</u>

8. CONTROLLING PARTY

Charity in under the share control of Trustees named on page 1 of the accounts.

9. RELATED PARTY TRANSACTION

There has been no transaction with the trustess during the year in any form. (2021 nil)

ASIAN MUSLIM CULTURAL CENTRE

England & Wales - Charity number 1113292

Accounts

**ASIAN MUSLIM CULTURAL CENTRE
ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

**Asian Muslim Cultural Centre
Contents of the Accounts
For The Year Ended 31 March 2021**

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**Asian Muslim Cultural Centre
Business Details
For The Year Ended 31 March 2021**

Proprietor	Ahmed Ibrahim Issa
Trading	5-7 Sutherland Avenue London W9 2HE
Accountants	AKA Chartered Accountants 803 Stratford Road Sparkhill Birmingham B11 4DA

**Asian Muslim Cultural Centre
Accounts Approval Statement
For The Year Ended 31 March 2021**

I approve these un-audited accounts which comprise a Profit and Loss Account, Balance Sheet and related notes.

I acknowledge my responsibility for the accounts including the provision of all the information and explanations necessary for the completion.



.....
Ahmed Ibrahim Issa
26/04/2021

**Asian Muslim Cultural Centre
Accountant's Report
For The Year Ended 31 March 2021**

I report on the accounts of the company for the year ended 31 March 2021.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:-

1. examine the accounts under section 145 of the 2011 Act;
2. follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
3. state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below. In accordance with our engagement letter, and in order to assist you to fulfil your duties under the Charities Commission, we have compiled the financial statements of the charity which comprise the accounting records and information and explanations you have given to us.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - i. to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - ii. to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

It is your duty to ensure that Asian Muslim Cultural Centre has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit and loss of Asian Muslim Cultural Centre. You consider that Asian Muslim Cultural Centre is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Asian Muslim Cultural Centre. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Signed

AK Associates

26/04/2021

AKA
Chartered Accountants
803 Stratford Road
Birmingham
B11 4DA

26/04/2021

AKA
Chartered Accountants
803 Stratford Road
Sparkhill
Birmingham
B11 4DA

**Asian Muslim Cultural Centre
Profit and Loss Account
For The Year Ended 31 March 2021**

	2021		2020	
	£	£	£	£
Turnover				
Sales		35,325		46,507
Expenditure				
Wages and salaries	6,000		6,000	
Rent, rates & insurance	18,300		19,756	
Light and heat	4,532		5,734	
Water rates	136		-	
Repairs and maintenance	3,500		-	
Telecommunications	432		633	
Accountancy fees	900		1,200	
	<u> </u>	33,800	<u> </u>	33,323
NET PROFIT		<u> </u> <u> </u> 1,525		<u> </u> <u> </u> 13,184

**Asian Muslim Cultural Centre
Balance Sheet
As at 31 March 2021**

	Notes	2021		2020	
		£	£	£	£
CURRENT ASSETS					
Cash at bank and in hand		71,953		74,029	
CURRENT LIABILITIES					
Accruals and deferred income		1,200		4,800	
NET CURRENT ASSETS			<u>70,753</u>		<u>69,229</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>70,753</u>		<u>69,229</u>
NET ASSETS			<u>70,753</u>		<u>69,229</u>
CAPITAL ACCOUNT					
Balance at 1 April 2020			69,228		56,045
Profit/(Loss) for the period/year			<u>1,525</u>		<u>13,184</u>
Balance Carried Forward			<u>70,753</u>		<u>69,229</u>

**Asian Muslim Cultural Centre
Notes to the Accounts
For The Year Ended 31 March 2021**

1. Accounting Policy

These unaudited accounts have been completed in accordance with UK Generally Accepted Accounting Practice guidelines and provides sufficient and relevant information to enable completion of a tax return.