

Huda Community Association (HCA)

England & Wales · Charity number 1114798

Details

Other names	HUDA CENTRE & WMSA, WEST MIDLANDS SOMALI ASSOCIATION
Status	Registered
Legal form	Other
Registered	2006-06-22
Register	View on the Charity Commission register

Contact

Address
Huda Community Centre
1 Unett Street
Newtown
Birmingham
West Midlands
B19 3BP

Phone 01214485058

Email info@hudacentre.com

Website www.hudacentre.com

Activities

Objects: TO PROMOTE THE BENEFIT OF MEMBERS OF THE SOMALI COMMUNITY WITHIN BIRMINGHAM AND SURROUNDING AREAS BY ASSOCIATING TOGETHER LOCAL AUTHORITIES, NATIONAL AND VOLUNTARY BODIES AND SAID INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION AND PROVIDE FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR SAID PERSONS WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: HUDA CENTRE AND WMSA provides a variety of services to Somali community in West Midlands including workshops for women and young people, Cultural and social activities, sport activities for children and youth, counselling and guidance on education and family issues, homework clubs and supplementary classes.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities, Amateur Sport
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** SOMALI COMMUNITY WITHIN BIRMINGHAM AND SURROUNDING AREAS
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£148,964	£149,183	-	-
2024-03-31	£148,351	£87,713	-	-
2023-03-31	£76,076	£54,909	-	-
2022-03-31	£86,985	£98,808	-	-
2021-03-31	£86,207	£66,645	-	-

Trustees

Name	Role	Appointed
ASMAA ISSE		2025-01-26
Hossein Farah		2025-01-26
Sahra Sh Mohamud Jimale		2025-01-26
Youssouf Osman Hassan		2025-01-26

Huda Community Association (HCA)

England & Wales - Charity number 1114798

Accounts

Registered Charity Number
1114798

Huda Community Association

Report and Accounts

For The Year Ended 31st March 2025

Report and Accounts

Huda Community Association
Report and accounts
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Huda Community Association Charity Information

Trustees

Hossein Farah
Asmaa Isse
Youssouf Osman Hassan
Sahra Sh Mohamud Jimale

Accountants

Mr Mohamed Jibrill Elmi AFA MIPA
26 Grange Road
Small Heath, Birmingham, B10 9QN
Fax: 0121 247 5366
info@starlinkaccountants.co.uk
www.starlinkaccountants.co.uk

Bankers

HSBC BANK
130 New Street, Birmingham B2 4JU

BARCLAYS BANK
534 Coventry Rd, Birmingham, West Midlands B10 0UP

Registered office

1 Unett Street, Birmingham B19 3BP

Registered number

1114798

Huda Community Association

The report of the trustees for the year ended 31 March 2025

Introduction

The trustees present their annual report and accounts for the year ended 31st May 2024.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2024 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The Full name of the charity is: Huda Community Association

<i>Date of formation</i>	22 June 2006
<i>The Principal Office is</i>	1 Unett Street Birmingham B19 3BP
<i>Charity Registration Number</i>	1114798
<i>The telephone number is</i>	01214480580

A summary of the objects of the charity as set out in its governing document.

Structure, Governance and Management

Governing Document

The Charity is governed by a constitution adopted on 12th January 2010. Beside this constitution, there is memorandum and articles of association approved by the Charity's members to help the Trustees and the Executive Committee in their roles and responsibilities.

Organisational Structure

Huda Community Association is managed by Trustees of 5 members, elected at the General Meeting once every 3 years. The Trustees delegate the day-to-day activities of the charity to be run by an executive committee consisting of: **Huda Centre manager, Deputy & fundraising officer, sports and youth officer and women & family officer, education officer, project & media officer, Admin & secretary officer**. The executive committee is chaired by a

Nature of the Governing Document and constitution of the charity

Risk Review

The Trustees have conducted their own review of the major risks to which the Charity is exposed, and systems have been established to mitigate those risks. These procedures are periodically reviewed to ensure they still meet the needs of the Charity.

Aims and Objectives

The charity runs Huda Community Centre which is situated in Newtown, the north of the inner city area of Birmingham, where it has been established to serve the local community, particularly in meeting their religious, educational, social and cultural needs. We aim to advance the education level of our community and provide facilities for social welfare, recreation and leisure with the objective of improving the conditions of life for all residents in the area. It is a popular facility which welcomes, includes and benefits the whole community and one which responds flexibly, compassionately and creatively to community needs. We believe strongly in the importance of community and always consider how our Centre can play a key role in the community as a whole.

Activities

The usual Muslim prayer facilities including 5 times a day prayers, Fridays and Ramadan services and Eid Celebrations.

2. Youth activities including 1 youth camping trip, 2 youth outdoor retreats, sports activities, career workshops and mentoring sessions.
3. Engagement meetings with Local organisations including Aston Villa Foundation, the Local Police and Lozells Councillor.
4. Quran and Islamic classes for children on most days of the week, including the weekends.
5. Workshops for Volunteers and members for capacity building.

Transactions and Financial position

The financial statements have been prepared implementing the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSE) (effective 1 January 2015) and in Charity Law requires the Board 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 Board is required to:-

- A. Select suitable accounting policies and then apply them consistently;
- B. Make judgements and estimates that are reasonable and prudent;
- C. State whether applicable accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- D. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are also responsible for maintaining proper 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. 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.

Huda Community Association

The report of the trustees for the year ended 31 March 2025

The members of the Board of Trustees of the Charity during the year ended 31st March 2024 were :-

Hossein Farah
Asmaa Isse
YOussouf Osman Hassan
Sahra Sh Mohamud Jimale

Statement of Trustees' Responsibilities

Charity Law requires the Board 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 Board is required to :-

The trustees are also responsible for maintaining proper 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. 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' Report

The report of the trustees for the year ended 31 March 2025

Financial Review

At the end of this financial year, the charity has £24,837.82 at bank. The trustees are not expecting any financial hardship in the coming year but still reserved £10,000.00 for emergency use. In this reporting period, we secured a total income of £148,963.87 mainly from Friday collections, fund raising activities, grant funding, and members' contribution. The most notable source of income for this financial year was the generous donations from the community we serve. The charity owns a tangible fixed asset premises estimated at £281,080.00 previously, and a new extension building worthy of £76,562.41.

Future Plans

We are done with the first phase of the building works of the extension project. We are aiming to start phase 2 of extension building works in the next financial year (FY27). Among providing developmental workshops for youth and families, this phase of building work remains to be at the top our priorities in the coming financial year. We will continue the services that we provide to the community including Muslim prayer facilities including Friday prayers. Ramadan and Eid services are the main mass gatherings which need to be accommodated. We will also continue the Quran teaching classes as well as other community and youth activities.

Huda Community Association
Independent Examiner's Report to the members of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year end 31 March 2025

I report on the financial statements of the Charity on **pages 6** which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2007**, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity 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 charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 43 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. 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 the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (**effective April 2008**), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

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 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 our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Accountants

The professional qualifications of the examiner are :-

Mr Mohamed Jibrill Elmi AFA MIPA

Tel: 0121 270 3966

Fax: 0121 247 5366

info@starlinkaccountants.co.uk

www.starlinkaccountants.co.uk

Starlink Accountants

26 Grange Road, Small Heath

Birmingham B10 9QN

The date upon which my opinion is expressed is :-

19 January 2026

Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2025

	Funds	Funds	Funds	Total Funds
Notes	2025 £	2025 £	2025 £	2024 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	111,989	-	111,989	43,603
Activities for generating funds	22,245	-	22,245	98,729
<i>Incoming resources from charitable activities</i>	14,730	-	14,730	6,019
Total incoming resources	148,964	-	148,964	148,351
Costs of charitable activities				
<i>Governance costs</i>	143,801	5,382	149,183	154,757
	-	-	-	400
Total resources expended	143,801	5,382	149,183	155,157
Net outgoing resources				
before transfers between funds	5,163	(5,382)	(219)	(6,806)
Net outgoing resources before				
Other recognised gains and losses	5,163	(5,382)	(219)	(6,806)
Other recognised gains and losses				
Net movement in funds	5,163	(5,382)	(219)	(6,806)
Reconciliation of funds				
<i>Total funds brought forward</i>	487,735	-	487,735	487,735
Total Funds carried forward	492,898	(5,382)	487,516	480,929

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on **page 10** as required by the said statement.

All activities derive from continuing operations

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2025**

**Income and Expenditure Account
for the year ended 31 March 2025**

	2025	2024
	£	£
Turnover	148,964	148,351
Direct costs of turnover	149,183	154,757
Gross deficit	<u>(219)</u>	<u>(6,406)</u>
Governance costs	-	400
Operating deficit	<u>(219)</u>	<u>(6,806)</u>
Deficit on ordinary activities before tax	<u>(219)</u>	<u>(6,806)</u>
Deficit for the financial year	<u>(219)</u>	<u>(6,806)</u>
Gift Aid Payments	-	-
Retained deficit for the financial year	<u>(219)</u>	<u>(6,806)</u>
All activities derive from continuing operations		

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2025**

**Statement of Total Recognised Gains and Losses
for the year ended 31 March 2025**

	2025	2024
Excess of Expenditure over income before realisation of assets	(219)	(6,806)
Loss per Profit and Loss account	(219)	(6,806)
Net Movement in funds before taxation	(219)	(6,806)

**Movements in revenue and capital funds
for the year ended 31 March 2025**

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2025 £	2025 £	2025 £	2024 £
Accumulated funds brought forward	-	-	-	-
Recognised gains and losses before transfers	5,163	(5,382)	(219)	(6,806)
Closing revenue accumulated funds	5,163	(5,382)	(219)	(6,806)

Designated revenue funds	Total Funds	Last year Total Funds
	2025 £	2024 £
At 1 April	-	163,485
At 31 March	-	163,485

The purposes for which the designated funds have been established are described in the notes to the accounts

Fixed asset funds	Designated Funds	Restricted Funds	Total Funds	Last year Total Funds
	2025 £	2025 £	2025 £	2024 £
At 1 April	-	-	-	324,250
At 31 March	-	-	-	324,250

The purpose of the transfers between Revenue Reserves, Designated Funds and Fixed Asset Funds is described in the notes to the accounts.

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2025**

£ £ £ £

Summary of funds

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2025	2025	2025	2025	2024
Revenue accumulated funds	-	5,163	(5,382)	(219)	(6,806)
Revenue designated funds	-	-	-	-	163,485
Fixed asset funds	-	-	-	-	324,250
Total funds	-	5,163	(5,382)	(219)	480,929

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

Huda Community Association
Balance Sheet
as at 31 March 2025

	Notes	2025 £	2024 £
<i>The assets and liabilities of the charity :</i>			
Tangible assets	8	472,678	472,678
Total fixed assets		<u>472,678</u>	<u>472,678</u>
Current assets			
Cash at bank and in hand		24,838	25,057
Net current assets		<u>24,838</u>	<u>25,057</u>
Total assets less current liabilities		<u>497,516</u>	<u>497,735</u>
Creditors:-			
amounts due after more than one year	6	(10,000)	(10,000)
Net assets including pension asset / liability		<u>487,516</u>	<u>487,735</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Net revenue funds	-	219	60,638
Unrestricted capital funds		167,408	106,770
Restricted revenue accumulated funds		320,327	320,327
Total unrestricted funds			487,735
Total charity funds		<u>487,516</u>	<u>487,735</u>

Mr Mustafa Sheikh Abdulrahman
Trustee
Approved by the trustees on 19 January 2026

**Huda Community Association
Notes to the Accounts
for the year ended 31 March 2025**

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2007**, and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005, adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 requires compliance with specific Financial Reporting Standards other than the

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention

Incoming Resources

Incoming resources consist of donations and membership contributions, which are accounted for on a receivable basis

Fixed assets and depreciation

Fixed assets recorded however in the future, All tangible fixed assets, are stated at cost.

No depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives, however, it will be as follows in the future.

Huda Community Association
Notes to the Accounts
for the year ended 31 March 2025

2 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.

3 Deficit for the financial year **2025**
£

This is stated after crediting :-

Revenue Turnover from ordinary activities 148,964

and after charging:-

Rentals and Rates 7,031

Pension costs -

-

Funds belonging to the charity have been used for the charitable activities for the benefit of the charity the sum expended on such activities was as indicated in the above schedule.

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005)

Various items which are required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005) to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and which should be read together with these notes.

5 Staff Costs and Emoluments **2025**
£

Gross Salaries 51,265

Pension Contributions -

51,265

Huda Community Association
Notes to the Accounts
for the year ended 31 March 2025

6 Creditors :- Amounts Falling due after one year	2025
	£
Bank loans and overdrafts	10,000

7 Analysis of the Net Movement in Funds	2025
	£
Net movement in funds from Statement of Financial Activities	(219)
Net resources applied on functional fixed assets	(219)
Net movement in funds available for future activities	(438)

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

8 Particulars of Individual Funds and analysis of assets and liabilities representing funds

	funds	funds	funds
	£	£	£
Tangible Fixed Assets	472,678	-	-
Current Assets	24,838	-	-
Long Term Liabilities	(10,000)	-	-
	<u>497,516</u>	<u>320,108</u>	<u>-</u>
	985,032		
	£	£	£

	Funds at 2024	Movements in Funds as below	Transfers Between funds
	£	£	£
	<u>487,735</u>	<u>(481,148)</u>	<u>-</u>

(487,735)	481,148	-
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Analysis of movements in funds as shown in the table above

	Incoming Resources £	Outgoing Resources £	Gains & Losses £
	<u>148,964</u>	<u>149,183</u>	<u>-</u>
	(148,964)	(149,183)	-

Huda Community Association
Schedule to the Statement of Financial Activities
for the year ended 31 March 2025

Status of this schedule to the Statement of Financial Activities

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005.

As such, they form a part of the accounts required by the Charities (Accounts and Reports) Regulations 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2025	2025	2025	2024
	£	£	£	£
Incoming Resources				
Donations				
Grants, legacies and donations				
Other voluntary income				
Members' Contributions	3,176	-	3,176	3,215
Friday Collections	108,813	-	108,813	40,388
Total other voluntary income	111,989	-	111,989	43,603
Total Voluntary Income	111,989	-	111,989	43,603
Activities for generating funds				
Fundraising activities	19,410	-	19,410	-
Income from rental property	2,835	-	2,835	-
Building Project Donations	-	-	-	98,729
Total of activities for generating funds	22,245	-	22,245	98,729
Incoming resources from charitable activities				
Energy Refunds	-	-	-	4,286
PCC Grant	4,930	-	4,930	-
Rent Revenue	-	-	-	1,533
Ciyizens UK Charity	-	-	-	200
Aston Villa FC Grant	9,800	-	9,800	-
charitable activities	14,730	-	14,730	6,019
Total Incoming Resources	148,964	-	148,964	148,351
Costs of generating funds				
Charitable expenditure				
Gross wages and salaries - charitable activities	51,265	-	51,265	48,764
Salaries,pensions & NI recharged to other organisations	-	-	-	1,796
Conference & Meeting	960	-	960	-
Youth Activity	650	1,284	1,934	6,660
	52,875	1,284	54,159	57,220
Employee costs:				
Training and welfare	220	-	220	600
Travel and subsistence	5,563	4,098	9,661	-
HMRC Payment	1,175	-	1,175	933
	6,958	4,098	11,056	1,533
Premises Costs				
Rates, water and service charges	6,787	-	6,787	3,044
Insurance	-	-	-	1,120
Light and heat	13,368	-	13,368	14,020
Maintenance & Repairing	34,398	-	34,398	400
Building Expenses	-	-	-	67,444
	54,553	-	54,553	86,028
General administrative expenses:				
Telephone and fax	992	-	992	369
Stationery and printing	364	-	364	1,000
Equipment expenses	18,934	-	18,934	-
Community Event & Refreshments	7,031	-	7,031	3,085
Petty cash expenses	270	-	270	1,570
Bank charges	248	-	248	221
	27,839	-	27,839	6,245

Huda Community Association
Schedule to the Statement of Financial Activities
for the year ended 31 March 2025

Status of this schedule to the Statement of Financial Activities

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005.

As such, they form a part of the accounts required by the Charities (Accounts and Reports) Regulations 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2025	2025	2025	2024
	£	£	£	£
<i>Professional fees in support of charitable activities</i>				
Accountancy fees other than examiners/auditors	350	-	350	350
Consultancy fees (Architecture & Design)	1,226	-	1,226	3,381
	1,576	-	1,576	3,731
Total Support costs	143,801	5,382	149,183	154,757

Total Expended on Charitable Activities	143,801	5,382	149,183	154,757
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Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)

Specific governance costs

Pension Contributions - administrative staff	-	-	-	400
Total governance costs	-	-	-	400

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts

Huda Community Association

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2025

	Fundraising	Other	Activity 2	Activity 3	Activity 4	Activity 5	2025	2024
	Activities	Activities					Total	Total
	£	£	£	£	£	£	£	£
<i>Incoming resources from generated funds</i>								
Members contributions	-	-	-	-	-	-	111,989	43,603
Donations	-	-	-	-	-	-	22,245	98,729
Investment Income	-	-	-	-	-	-	-	-
<i>Incoming resources from charitable activities</i>	-	-	-	-	-	-	14,730	6,019
<i>Other Incoming Resources</i>	-	-	-	-	-	-	-	-
Total Incoming Resources	-	-	-	-	-	-	148,964	148,351
<i>Costs of generating funds</i>								
Costs of generating voluntary income	-	-	-	-	-	-	-	-
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-	-
<i>Costs of charitable activities</i>	-	-	-	-	-	-	149,183	154,757
<i>Governance costs</i>	-	-	-	-	-	-	-	400
<i>Other resources expended</i>	-	-	-	-	-	-	-	-
Total resources expended	-	-	-	-	-	-	149,183	155,157
Net Incoming Resources by activity	-	-	-	-	-	-	(219)	(6,806)

Huda Community Association (HCA)

England & Wales - Charity number 1114798

Accounts

Registered Charity Number
1114798

Huda Community Association

Report and Accounts

For The Year Ended 31st March 2024

Report and Accounts

Huda Community Association
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Huda Community Association Charity Information

Trustees

Mr Mustafa Shiekh Abdulrahman
Mrs Nasra Yousuf Barkhad
Mr Ibrahim Ahmed
Mrs Safiya Mowlid
Dr Zakaria Yusuf

Chairperson

Mr Mustafa Shiekh Abdulrahman

Secretary

Mrs Safiya Mowlid

Treasurer

Dr Zakaria Yusuf

Accountants

Mr Mohamed Jibrill Elmi AFA MIPA
26 Grange Road
Small Heath, Birmingham, B10 9QN
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info@starlinkaccountants.co.uk
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Bankers

HSBC BANK
130 New Street, Birmingham B2 4JU

BARCLAYS BANK
534 Coventry Rd, Birmingham, West Midlands B10 0UP

Registered office

1 Unett Street, Birmingham B19 3BP

Registered number

1114798

Huda Community Association

The report of the trustees for the year ended 31 March 2024

Introduction

The trustees present their annual report and accounts for the year ended 31st May 2024.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2024 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The Full name of the charity is: Huda Community Association

<i>Date of formation</i>	22 June 2006
<i>The Principal Office is</i>	1 Unett Street Birmingham B19 3BP
<i>Charity Registration Number</i>	1114798
<i>The telephone number is</i>	01214480580

A summary of the objects of the charity as set out in its governing document.

Structure, Governance and Management

Governing Document

The Charity is governed by a constitution adopted on 12th January 2010. Beside this constitution, there is memorandum and articles of association approved by the Charity's members to help the Trustees and the Executive Committee in their roles and responsibilities.

Organisational Structure

Huda Community Association is managed by Trustees of 5 members, elected at the General Meeting once every 3 years. The Trustees delegate the day-to-day activities of the charity to be run by an executive committee consisting of: **Huda Centre manager, Deputy & fundraising officer, sports and youth officer and women & family officer, education officer, project & media officer, Admin & secretary officer**. The executive committee is chaired by a

Nature of the Governing Document and constitution of the charity

Risk Review

The Trustees have conducted their own review of the major risks to which the Charity is exposed, and systems have been established to mitigate those risks. These procedures are periodically reviewed to ensure they still meet the needs of the Charity.

Aims and Objectives

The charity runs Huda Community Centre which is situated in Newtown, the north of the inner city area of Birmingham, where it has been established to serve the local community, particularly in meeting their religious, educational, social and cultural needs. We aim to advance the education level of our community and provide facilities for social welfare, recreation and leisure with the objective of improving the conditions of life for all residents in the area. It is a popular facility which welcomes, includes and benefits the whole community and one which responds flexibly, compassionately and creatively to community needs. We believe strongly in the importance of community and always consider how our Centre can play a key role in the community as a whole.

Activities

1. The usual Muslim prayer facilities including 5 times a day prayers, Fridays and Ramadan services and Eid Celebrations.
2. Youth activities including 2 youth camping trips to the East Midlands, 2 day-out picnic and hiking activities to Canon Hill and Lickey Hills, This was for families and children.
3. Engagement meetings with Local organisations including Citizens UK, Aston University and Aston-Villa Foundation, the Local Police and Lozells Councillor.
4. Quran and Islamic classes for children on most days of the week, including the weekends.
5. Workshops for Volunteers and members for capacity building.

Transactions and Financial position

The financial statements have been prepared implementing the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015) and in Charity Law requires the Board 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 Board is required to:-

- A. Select suitable accounting policies and then apply them consistently;
- B. Make judgements and estimates that are reasonable and prudent;
- C. State whether applicable accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- D. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are also responsible for maintaining proper 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. 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.

Huda Community Association

The report of the trustees for the year ended 31 March 2024

The members of the Board of Trustees of the Charity during the year ended 31st March 2024 were :-

Mr Mustafa Shiekh Abdulrahman
Mrs Nasra Yousuf Barkhad
Mr Ibrahim Ahmed
Mrs Safiya Mowlid
Dr Zakaria Yusuf

Statement of Trustees' Responsibilities

Charity Law requires the Board 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 Board is required to :-

The trustees are also responsible for maintaining proper 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. 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' Report

The report of the trustees for the year ended 31 March 2024

Financial Review

At the end of this financial year, the charity has £25,057.17 at bank. The trustees are not expecting any financial hardship in the coming year, but still reserved £10,000.00 for emergency use. In this reporting period, we secured a total income of: £158,350.58 mainly from fundraising activities, Friday collections, members' contribution, and community donations. In comparison, the income of the last was £76,076.20, an increase of just over 40% in this current financial year. The most notable source of income remains the generous donations from the community we serve. Particularly for the community center extension project. We further capitalized this year the sum of £98,729.00 which went into the community center building extensions. This makes our tangible assets worth £503,963.00.

Huda Community Association
Independent Examiner's Report to the members of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year end 31 March 2024

I report on the financial statements of the Charity on **pages 6** which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2007**, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity 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 charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 43 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. 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 the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (**effective April 2008**), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

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 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 our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Accountants

The professional qualifications of the examiner are :-

Mr Mohamed Jibrill Elmi AFA MIPA

Tel: 0121 270 3966

Fax: 0121 247 5366

info@starlinkaccountants.co.uk

www.starlinkaccountants.co.uk

Starlink Accountants

26 Grange Road, Small Heath

Birmingham B10 9QN

The date upon which my opinion is expressed is :-

17 January 2025

Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2024

	Funds	Funds	Funds	Total Funds
Notes	2024 £	2024 £	2024 £	2023 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	43,603	-	43,603	52,928
Activities for generating funds	-	98,729	98,729	18,518
<i>Incoming resources from charitable activities</i>	6,019	-	6,019	4,630
Total incoming resources	49,622	98,729	148,351	76,076
Costs of charitable activities				
<i>Governance costs</i>	79,327	7,986	87,313	54,909
5	400	-	400	-
Total resources expended	79,727	7,986	87,713	54,909
Net incoming resources				
before transfers between funds	(30,105)	90,743	60,638	21,167
Net incoming resources before				
Other recognised gains and losses	(30,105)	90,743	60,638	21,167
Other recognised gains and losses				
Net movement in funds	(30,105)	90,743	60,638	21,167
Reconciliation of funds				
<i>Total funds brought forward</i>	427,097	-	427,097	427,097
Total Funds carried forward	396,992	90,743	487,735	448,264

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on **page 10** as required by the said statement.

All activities derive from continuing operations

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2024**

**Income and Expenditure Account
for the year ended 31 March 2024**

	2024	2023
	£	£
Turnover	148,351	76,076
Direct costs of turnover	87,313	54,909
Gross surplus	<u>61,038</u>	<u>21,167</u>
Governance costs	400	-
Operating surplus	<u>60,638</u>	<u>21,167</u>
Surplus on ordinary activities before tax	<u>60,638</u>	<u>21,167</u>
Surplus for the financial year	<u>60,638</u>	<u>21,167</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>60,638</u>	<u>21,167</u>

All activities derive from continuing operations

**Huda Community Association
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
Excess of Expenditure over income before realisation of assets	60,638	21,167
Profit per Profit and Loss account	60,638	21,167
Net Movement in funds before taxation	60,638	21,167

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

	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2024 £	2024 £	2024 £	2023 £
Accumulated funds brought forward	-	-	-	-
Recognised gains and losses before transfers	(30,105)	90,743	60,638	21,167
Closing revenue accumulated funds	(30,105)	90,743	60,638	21,167

	Total Funds	Last year Total Funds
	2024 £	2023 £
At 1 April	-	102,847
At 31 March	-	102,847

The purposes for which the designated funds have been established are described in the notes to the accounts

	Designated Funds	Restricted Funds	Total Funds	Last year Total Funds
	2024 £	2024 £	2024 £	2023 £
At 1 April	-	-	-	324,250
At 31 March	-	-	-	324,250

The purpose of the transfers between Revenue Reserves, Designated Funds and Fixed Asset Funds is described in the notes to the accounts.

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2024**

	£	£	£	£	
Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2024	2024	2024	2024	2023
Revenue accumulated funds	-	(30,105)	90,743	60,638	21,167
Revenue designated funds	-	-	-	-	102,847
Fixed asset funds	-	-	-	-	324,250
Total funds	-	(30,105)	90,743	60,638	448,264

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

Huda Community Association
Balance Sheet
as at 31 March 2024

	Notes	2024 £	2023 £
<i>The assets and liabilities of the charity :</i>			
Tangible assets	8	472,678	405,234
Total fixed assets		<u>472,678</u>	<u>405,234</u>
Current assets			
Cash at bank and in hand		25,057	21,863
Net current assets		<u>25,057</u>	<u>21,863</u>
Total assets less current liabilities		<u>497,735</u>	<u>427,097</u>
Creditors:-			
amounts due after more than one year	6	(10,000)	
Net assets including pension asset / liability		<u>487,735</u>	<u>427,097</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Net revenue funds		60,638	21,167
Unrestricted capital funds		106,770	85,603
Restricted revenue accumulated funds		320,327	320,327
Total unrestricted funds			427,097
Total charity funds		<u>487,735</u>	<u>427,097</u>

Mr Mustafa Sheikh Abdulrahman
Trustee
Approved by the trustees on 17 January 2025

Huda Community Association
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2007**, and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005, adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 requires compliance with specific Financial Reporting Standards other than the

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention

Incoming Resources

Incoming resources consist of donations and membership contributions, which are accounted for on a receivable basis

Fixed assets and depreciation

Fixed assets recorded however in the future, All tangible fixed assets, are stated at cost.

No depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives, however, it will be as follows in the future.

**Huda Community Association
Notes to the Accounts
for the year ended 31 March 2024**

2 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.

3 Surplus for the financial year **2024**

£

This is stated after crediting :-

Revenue Turnover from ordinary activities 148,351

and after charging:-

Rentals and Rates 3,085

Pension costs 400

-

Funds belonging to the charity have been used for the charitable activities for the benefit of the charity the sum expended on such activities was as indicated in the above schedule.

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005)

Various items which are required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005) to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and which should be read together with these notes.

5 Staff Costs and Emoluments **2024**

£

Gross Salaries 50,560

Pension Contributions 400

50,960

Huda Community Association
Notes to the Accounts
for the year ended 31 March 2024

6 Creditors :- Amounts Falling due after one year	2024
	£
Bank loans and overdrafts	10,000

7 Analysis of the Net Movement in Funds	2024
	£
Net movement in funds from Statement of Financial Activities	60,638
Net resources applied on functional fixed assets	60,638
Net movement in funds available for future activities	<u>121,276</u>

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

8 Particulars of Individual Funds and analysis of assets and liabilities representing funds

	funds	funds	funds
	£	£	£
Tangible Fixed Assets	472,678	-	-
Current Assets	25,057	-	-
Long Term Liabilities	(10,000)	-	-
	<u>497,735</u>	<u>380,965</u>	<u>-</u>
	985,470		
	£	£	£

	Funds at 2023	Movements in Funds as below	Transfers Between funds
	£	£	£
	<u>427,097</u>	<u>(387,626)</u>	<u>-</u>

(427,097)	387,626	-
-----------	---------	---

Analysis of movements in funds as shown in the table above

	Incoming Resources £	Outgoing Resources £	Gains & Losses £
	<u>148,351</u>	<u>87,713</u>	<u>-</u>
	(148,351)	(87,713)	-

Huda Community Association
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

Status of this schedule to the Statement of Financial Activities

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005.

As such, they form a part of the accounts required by the Charities (Accounts and Reports) Regulations 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2024	2024	2024	2023
	£	£	£	£
Incoming Resources				
Donations				
Grants, legacies and donations				
Other voluntary income				
Members' Contributions	3,215	-	3,215	2,885
Friday Collections	40,388	-	40,388	50,043
Total other voluntary income	43,603	-	43,603	52,928
Total Voluntary Income	43,603	-	43,603	52,928
Building Project Donations	-	98,729	98,729	18,518
Total of activities for generating funds	-	98,729	98,729	18,518
Incoming resources from charitable activities				
Energy Refunds	4,286	-	4,286	-
Youth Grants	-	-	-	4,280
Rent Revenue	1,533	-	1,533	350
Ciyizens UK Charity	200	-	200	-
charitable activities	6,019	-	6,019	4,630
Total Incoming Resources	49,622	98,729	148,351	76,076
Costs of generating funds				
Charitable expenditure				
Gross wages and salaries - charitable activities	48,764	-	48,764	30,179
Salaries,pensions & NI recharged to other organisations	1,796	-	1,796	5,584
Youth Activity	6,660	-	6,660	4,280
	57,220	-	57,220	40,043
Employee costs:				
Training and welfare	600	-	600	411
HMRC Payment	933	-	933	457
	1,533	-	1,533	868
Premises Costs				
Rates, water and service charges	3,044	-	3,044	540
Insurance	-	1,120	1,120	-
Electrical & Gas Servicing	-	-	-	259
Light and heat	14,020	-	14,020	5,907
Maintenance & Repairing	-	400	400	1,186
Council tax	-	-	-	1,249
	17,064	1,520	18,584	9,141
General administrative expenses:				
Telephone and fax	369	-	369	382
Stationery and printing	1,000	-	1,000	1,439
Community Event & Refreshments	-	3,085	3,085	-
Petty cash expenses	1,570	-	1,570	1,343
Bank charges	221	-	221	203
	3,160	3,085	6,245	3,367
Professional fees in support of charitable activities				
Accountancy fees other than examiners/auditors	350	-	350	350
Consultancy fees (Architecture & Design)	-	3,381	3,381	1,140
	350	3,381	3,731	1,490
Total Support costs	79,327	7,986	87,313	54,909

Huda Community Association
Schedule to the Statement of Financial Activities
for the year ended 31 March 2024

Status of this schedule to the Statement of Financial Activities

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005.

As such, they form a part of the accounts required by the Charities (Accounts and Reports) Regulations 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2024	2024	2024	2023
	£	£	£	£
Total Expended on Charitable Activities	79,327	7,986	87,313	54,909

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)

Specific governance costs

Pension Contributions - administrative staff	400	-	400	-
Total governance costs	400	-	400	-

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts

Huda Community Association

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2024

	Fundraising	Other	Activity 2	Activity 3	Activity 4	Activity 5	2024	2023
	Activities	Activities					Total	Total
	£	£	£	£	£	£	£	£
<i>Incoming resources from generated funds</i>								
Members contributions	-	-	-	-	-	-	43,603	52,928
Donations	-	-	-	-	-	-	98,729	18,518
Investment Income	-	-	-	-	-	-	-	-
<i>Incoming resources from charitable activities</i>	-	-	-	-	-	-	6,019	4,630
<i>Other Incoming Resources</i>	-	-	-	-	-	-	-	-
Total Incoming Resources	-	-	-	-	-	-	148,351	76,076
<i>Costs of generating funds</i>								
Costs of generating voluntary income	-	-	-	-	-	-	-	-
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-	-
<i>Costs of charitable activities</i>	-	-	-	-	-	-	87,313	54,909
<i>Governance costs</i>	-	-	-	-	-	-	400	-
<i>Other resources expended</i>	-	-	-	-	-	-	-	-
Total resources expended	-	-	-	-	-	-	87,713	54,909
Net Incoming Resources by activity	-	-	-	-	-	-	60,638	21,167

Huda Community Association (HCA)

England & Wales - Charity number 1114798

Accounts

Registered Charity Number
1114798

Huda Community Association

Report and Accounts

For The Year Ended 31st March 2023

Report and Accounts

Huda Community Association
Report and accounts
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Statement of total recognised gains and losses	8
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Huda Community Association Charity Information

Trustees

Mr Mustafa Shiekh Abdulrahman
Mrs Nasra Yousuf Barkhad
Mr Ibrahim Ahmed
Mrs Safiya Mowlid
Dr Zakaria Yusuf

Chairperson

Mr Mustafa Shiekh Abdulrahman

Secretary

Mrs Safiya Mowlid

Treasurer

Dr Zakaria Yusuf

Accountants

Mr Mohamed Jibrill Elmi AFA MIPA
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Huda Community Association

The report of the trustees for the year ended 31 March 2023

Introduction

The trustees present their annual report and accounts for the year ended 31st May 2021.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The Full name of the charity is: Huda Community Association

<i>Date of formation</i>	22 June 2006
<i>The Principal Office is</i>	1 Unett Street Birmingham B19 3BP
<i>Charity Registration Number</i>	1114798
<i>The telephone number is</i>	01214480580

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Governing Document

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Nature of the Governing Document and constitution of the charity

Risk Review

The Trustees have conducted their own review of the major risks to which the Charity is exposed, and systems have been established to mitigate those risks. These procedures are periodically reviewed to ensure they still meet the needs of the Charity.

Aims and Objectives

The charity runs Huda Community Centre which is situated in Newtown, the north of the inner city area of Birmingham, where it has been established to serve the local community, particularly in meeting their religious, educational, social and cultural needs. We aim to advance the education level of our community and provide facilities for social welfare, recreation and leisure with the objective of improving the conditions of life for all residents in the area. It is a popular facility which welcomes, includes and benefits the whole community and one which responds flexibly, compassionately and creatively to community needs. We believe strongly in the importance of community and always consider how our Centre can play a key role in the community as a whole.

Activities

1. The usual Muslim prayer facilities including 5 times a day prayers, Fridays and Ramadan services and Eid Celebrations.
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- C. State whether applicable accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- D. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are also responsible for maintaining proper 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. 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.

Huda Community Association

The report of the trustees for the year ended 31 March 2023

The members of the Board of Trustees of the Charity during the year ended 31st March 2023 were :-

Mr Mustafa Shiekh Abdulrahman
Mrs Nasra Yousuf Barkhad
Mr Ibrahim Ahmed
Mrs Safiya Mowlid
Dr Zakaria Yusuf

Statement of Trustees' Responsibilities

Charity Law requires the Board 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 Board is required to :-

The trustees are also responsible for maintaining proper 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. 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' Report

The report of the trustees for the year ended 31 March 2023

Financial Review

At the end of this financial year, the charity has £21,863.06 at bank. The trustees are not expecting any financial hardship in the coming year, but still reserved £10,000.00 for emergency use. In this reporting period, we secured a total income of: £76,076.20 mainly from fund raising activities, Friday collections, members' contribution, and community donations. The most notable source of income for this financial year was the generous donations from the community we serve. The charity owns a tangible fixed asset premises estimated at £281,080.00 previously, and a new extension building worthy of £76,562.41.

Future Plans

We have already started the building works of the extension project in the last financial year. We are aiming to finish the next financial year. This building work remains to be at the top our priorities in the coming financial year. We will continue the services that we provide to the community including Muslim prayer facilities. Friday, Ramadan and Eid services are the main mass gatherings which needs to be accommodated. We will also continue the Quran teaching classes as well as other communities and youth activities

Huda Community Association
Independent Examiner's Report to the members of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year end 31 March 2023

I report on the financial statements of the Charity on **pages 6** which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2007**, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity 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 charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 43 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. 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 the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (**effective April 2008**), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

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 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 our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Accountants

The professional qualifications of the examiner are :-

Mr Mohamed Jibrill Elmi AFA MIPA

Tel: 0121 270 3966

Fax: 0121 247 5366

info@starlinkaccountants.co.uk

www.starlinkaccountants.co.uk

Starlink Accountants

26 Grange Road, Small Heath

Birmingham B10 9QN

The date upon which my opinion is expressed is :-

18 January 2024

Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2023

	Funds	Funds	Funds	Total Funds
Notes	2023	2023	2023	2022
	£	£	£	£
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	32,996	19,932	52,928	43,517
Activities for generating funds	18,518	-	18,518	33,579
<i>Incoming resources from charitable activities</i>	350	4,280	4,630	-
<i>Other Incoming Resources</i>	-	-	-	9,889
Total incoming resources	51,864	24,212	76,076	86,985
<i>Costs of generating funds</i>				
Costs of generating voluntary income	-	-	-	690
<i>Costs of charitable activities</i>	42,719	12,190	54,909	50,481
Total resources expended	42,719	12,190	54,909	51,171
Net incoming resources before transfers between funds	9,145	12,022	21,167	35,814
Net incoming resources before Other recognised gains and losses	9,145	12,022	21,167	35,814
Other recognised gains and losses				
Net movement in funds	9,145	12,022	21,167	35,814
Reconciliation of funds				
<i>Total funds brought forward</i>	405,930	-	405,930	405,930
Total Funds carried forward	415,075	12,022	427,097	441,744

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on **page 10** as required by the said statement.

All activities derive from continuing operations

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2023**

**Income and Expenditure Account
for the year ended 31 March 2023**

	2023	2022
	£	£
Turnover	76,076	77,096
Direct costs of turnover	54,909	51,171
Gross surplus	<u>21,167</u>	<u>25,925</u>
Operating surplus	<u>21,167</u>	<u>25,925</u>
Realised Gains on investments	-	9,889
Surplus on ordinary activities before tax	<u>21,167</u>	<u>35,814</u>
Surplus for the financial year	<u>21,167</u>	<u>35,814</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>21,167</u>	<u>35,814</u>

All activities derive from continuing operations

Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2023

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

	2023	2022
Excess of Expenditure over income before realisation of assets	21,167	25,925
Realised Gains on investments	-	9,889
Profit per Profit and Loss account	21,167	35,814
Net Movement in funds before taxation	<u>21,167</u>	<u>35,814</u>

Movements in revenue and capital funds
for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Accumulated funds brought forward	-	-	-	-
Recognised gains and losses before transfers	9,145	12,022	21,167	35,814
Closing revenue accumulated funds	<u>9,145</u>	<u>12,022</u>	<u>21,167</u>	<u>35,814</u>

Designated revenue funds

	Total Funds	Last year Total Funds
	2023	2022
	£	£
At 1 April	-	81,680
At 31 March	<u>-</u>	<u>81,680</u>

The purposes for which the designated funds have been established are described in the notes to the accounts

Fixed asset funds

	Designated Funds	Restricted Funds	Total Funds	Last year Total Funds
	2023	2023	2023	2022
	£	£	£	£
At 1 April	-	-	-	324,250
At 31 March	<u>-</u>	<u>-</u>	<u>-</u>	<u>324,250</u>

The purpose of the transfers between Revenue Reserves, Designated Funds and Fixed Asset Funds is described in the notes to the accounts.

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2023**

	£	£	£	£	
Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2023	2023	2023	2023	2022
Revenue accumulated funds	-	9,145	12,022	21,167	35,814
Revenue designated funds	-	-	-	-	81,680
Fixed asset funds	-	-	-	-	324,250
Total funds	-	9,145	12,022	21,167	441,744

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

Huda Community Association
Balance Sheet
as at 31 March 2023

	Notes	2023 £	2022 £
<i>The assets and liabilities of the charity :</i>			
Tangible assets	8	405,234	328,672
Total fixed assets		<u>405,234</u>	<u>328,672</u>
Current assets			
Cash at bank and in hand		21,863	77,258
Net current assets		<u>21,863</u>	<u>77,258</u>
Total assets less current liabilities		<u>427,097</u>	<u>405,930</u>
Creditors:-			
amounts due after more than one year		-	
Net assets including pension asset / liability		<u>427,097</u>	<u>405,930</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Net revenue funds		21,167	35,814
Unrestricted capital funds		85,603	49,789
Restricted revenue accumulated funds		320,327	320,327
Total unrestricted funds			405,930
Total charity funds		<u>427,097</u>	<u>405,930</u>

Mr Mustafa Sheikh Abdulrahman
Trustee
Approved by the trustees on 18 January 2024

Huda Community Association
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2007**, and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005, adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 requires compliance with specific Financial Reporting Standards other than the

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention

Incoming Resources

Incoming resources consist of donations and membership contributions, which are accounted for on a receivable basis

Fixed assets and depreciation

Fixed assets recorded however in the future, All tangible fixed assets, are stated at cost.

No depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives, however, it will be as follows in the future.

Huda Community Association
Notes to the Accounts
for the year ended 31 March 2023

2 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.

3 Surplus for the financial year **2023**
£

This is stated after crediting :-

Revenue Turnover from ordinary activities 76,076

and after charging:-

Rentals and Rates -
-

Funds belonging to the charity have been used for the charitable activities for the benefit of the charity the sum expended on such activities was as indicated in the above schedule.

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005)

Various items which are required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005) to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and which should be read together with these notes.

5 Staff Costs and Emoluments **2023**
£

Gross Salaries 35,763

Huda Community Association
Notes to the Accounts
for the year ended 31 March 2023

6 Analysis of the Net Movement in Funds	2023
	£
Net movement in funds from Statement of Financial Activities	21,167
Net resources applied on functional fixed assets	21,167
Realised gains on investments	-
Net movement in funds available for future activities	42,334

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

7 Particulars of Individual Funds and analysis of assets and liabilities representing funds

	funds	funds	funds
	£	£	£
Tangible Fixed Assets	405,234	-	-
Current Assets	21,863	-	-
	<u>427,097</u>	<u>341,494</u>	<u>-</u>
	854,194		
	£	£	£

Funds at 2022	Movements in Funds as below	Transfers Between funds
£	£	£
<u>405,930</u>	<u>(420,577)</u>	<u>-</u>

(405,930) 420,577 -

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses
£	£	£
<u>76,076</u>	<u>54,909</u>	<u>-</u>
(76,076)	(54,909)	-

Huda Community Association
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

Status of this schedule to the Statement of Financial Activities

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005.

As such, they form a part of the accounts required by the Charities (Accounts and Reports) Regulations 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2023	2023	2023	2022
	£	£	£	£
Incoming Resources				
Donations				
Grants, legacies and donations				
Other voluntary income				
Members' Contributions	2,885	-	2,885	2,955
Friday Collections	30,111	19,932	50,043	40,562
Total other voluntary income	32,996	19,932	52,928	43,517
Total Voluntary Income	32,996	19,932	52,928	43,517
Building Project Donations	18,518	-	18,518	33,579
Total of activities for generating funds	18,518	-	18,518	33,579
Incoming resources from charitable activities				
Youth Grants	-	4,280	4,280	-
Rent Revenue	350	-	350	-
charitable activities	350	4,280	4,630	-
Other Incoming Resources				
Furlough Income	-	-	-	9,889
	-	-	-	9,889
Total Incoming Resources	51,864	24,212	76,076	86,985
Costs of generating funds				
Costs of generating voluntary income				
Cost of fundraising activities	-	-	-	690
	-	-	-	690
Total costs of generating voluntary income	-	-	-	690
Charitable expenditure				
Gross wages and salaries - charitable activities	30,179	-	30,179	27,760
Salaries,pensions & NI recharged to other organisations	-	5,584	5,584	4,995
Youth Activity	-	4,280	4,280	-
	30,179	9,864	40,043	32,755
Employee costs:				
Training and welfare	411	-	411	62
HMRC Payment	457	-	457	260
	868	-	868	322
Premises Costs				
Rates, water and service charges	540	-	540	1,643
Electrical & Gas Servicing	259	-	259	-
Light and heat	5,907	-	5,907	4,602
Waste collection	-	-	-	300
Maintenance & Repairing	-	1,186	1,186	3,315
Council tax	1,249	-	1,249	-
	7,955	1,186	9,141	9,860
General administrative expenses:				
Telephone and fax	382	-	382	528
Stationery and printing	1,439	-	1,439	300
Information & publication	-	-	-	278
Community Event & Refreshments	-	-	-	3,066
Petty cash expenses	1,343	-	1,343	1,966
Health and safety costs	-	-	-	1,000

Huda Community Association
Schedule to the Statement of Financial Activities
for the year ended 31 March 2023

Status of this schedule to the Statement of Financial Activities

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005.

As such, they form a part of the accounts required by the Charities (Accounts and Reports) Regulations 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2023	2023	2023	2022
	£	£	£	£
Bank charges	203	-	203	56
	3,367	-	3,367	7,194
<i>Professional fees in support of charitable activities</i>				
Accountancy fees other than examiners/auditors	350	-	350	350
Consultancy fees (Architecture & Design)	-	1,140	1,140	-
	350	1,140	1,490	350
Total Support costs	42,719	12,190	54,909	50,481
Total Expended on Charitable Activities	42,719	12,190	54,909	50,481

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts

Huda Community Association

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2023

	Fundraising	Other	Activity 2	Activity 3	Activity 4	Activity 5	2023	2022
	Activities	Activities					Total	Total
	£	£	£	£	£	£	£	£
<i>Incoming resources from generated funds</i>								
Members contributions	-	-	-	-	-	-	52,928	43,517
Donations	-	-	-	-	-	-	18,518	33,579
Investment Income	-	-	-	-	-	-	-	-
<i>Incoming resources from charitable activities</i>	-	-	-	-	-	-	4,630	-
<i>Other Incoming Resources</i>	-	-	-	-	-	-	-	9,889
Total Incoming Resources	-	-	-	-	-	-	76,076	86,985
<i>Costs of generating funds</i>								
Costs of generating voluntary income	-	-	-	-	-	-	-	690
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-	-
<i>Costs of charitable activities</i>	-	-	-	-	-	-	54,909	50,481
<i>Governance costs</i>	-	-	-	-	-	-	-	-
<i>Other resources expended</i>	-	-	-	-	-	-	-	-
Total resources expended	-	-	-	-	-	-	54,909	51,171
Net Incoming Resources by activity	-	-	-	-	-	-	21,167	35,814

Huda Community Association (HCA)

England & Wales - Charity number 1114798

Accounts

Registered Charity Number
1114798

Huda Community Association

Report and Accounts

For The Year Ended 31st March 2022

Report and Accounts

Huda Community Association
Report and accounts
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Huda Community Association Charity Information

Trustees

Mr Mustafa Sheikh Abdulrahman
Mr Ahmed Hirsi
Mr Ibrahim Ahmed
Mrs Safiya Mowlid
Dr Zakaria Yusuf

Chairperson

Mr Mustafa Sheikh Abdulrahman

Secretary

Mrs Safiya Mowlid

Treasurer

Dr Zakaria Yusuf

Accountants

Mr Mohamed Jibrill Elmi AFA MIPA
26 Grange Road
Small Heath, Birmingham, B10 9QN
Fax: 0121 247 5366
info@starlinkaccountants.co.uk
www.starlinkaccountants.co.uk

Bankers

HSBC BANK
130 New Street, Birmingham B2 4JU

BARCLAYS BANK
534 Coventry Rd, Birmingham, West Midlands B10 0UP

Registered office

1 Unett Street, Birmingham B19 3BP

Registered number

1114798

Huda Community Association

The report of the trustees for the year ended 31 March 2022

Introduction

The trustees present their annual report and accounts for the year ended 31st May 2021.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The Full name of the charity is: Huda Community Association

<i>Date of formation</i>	22 June 2006
<i>The Principal Office is</i>	1 Unett Street Birmingham B19 3BP
<i>Charity Registration Number</i>	1114798
<i>The telephone number is</i>	01214480580

A summary of the objects of the charity as set out in its governing document.

Structure, Governance and Management

Governing Document

The Charity is governed by a constitution adopted on 12th January 2010. Beside this constitution, there is memorandum and articles of association approved by the Charity's members to help the Trustees and the Executive Committee in their roles and responsibilities.

Organisational Structure

Huda Community Association is managed by Trustees of 5 members, elected at the General Meeting once every 3 years. The Trustees delegate the day-to-day activities of the charity to be run by an executive committee consisting of: **Huda Centre manager, Deputy & fundraising officer, sports and youth officer and women & family officer, education officer, project & media officer, Admin & secretary officer**. The executive committee is chaired by a

Nature of the Governing Document and constitution of the charity

Risk Review

The Trustees have conducted their own review of the major risks to which the Charity is exposed, and systems have been established to mitigate those risks. These procedures are periodically reviewed to ensure they still meet the needs of the Charity.

Aims and Objectives

The charity runs Huda Community Centre which is situated in Newtown, the north of the inner city area of Birmingham, where it has been established to serve the local community, particularly in meeting their religious, educational, social and cultural needs. We aim to advance the education level of our community and provide facilities for social welfare, recreation and leisure with the objective of improving the conditions of life for all residents in the area.

It is a popular facility which welcomes, includes and benefits the whole community and one which responds flexibly, compassionately and creatively to community needs. We believe strongly in the importance of community and always consider how our Centre can play a key role in the community as a whole.

- 1) Health & Well-Being
- 2) Community services
- 3) Youth activity & Services to Muslim community
- 4) After-school Homework clubs & Local authority surgeries

Activities

The whole country has, unfortunately, been on lock down for the best parts of this financial year due to COVID-19. Therefore, the usual activities have been on hold.

Transactions and Financial position

The financial statements have been prepared implementing the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSSE) (effective 1 January 2015) and in Charity Law requires the Board 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 Board is required to:-

- A. Select suitable accounting policies and then apply them consistently;
- B. Make judgements and estimates that are reasonable and prudent;
- C. State whether applicable accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- D. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are also responsible for maintaining proper 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. 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 members of the Board of Trustees of the Charity during the year ended 31st March 2022 were :-

Mr Mustafa Sheikh Abdulrahman
Mr Ahmed Hirsi
Mr Ibrahim Ahmed
Mrs Safiya Mowlid
Dr Zakaria Yusuf

Huda Community Association

The report of the trustees for the year ended 31 March 2022

Statement of Trustees' Responsibilities

Charity Law requires the Board 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 Board is required to :-

The trustees are also responsible for maintaining proper 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. 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' Report

The report of the trustees for the year ended 31 March 2022

Financial Review and Future Plans

At the end of this financial year, the charity has £77,258 at bank. The trustees are not expecting any financial hardship in the coming year, but still reserved £10,000.00 for emergency use. In this reporting period, we secured a total income of: £86,985 mainly from fund raising activities, Friday collections, members' contribution, and community donations. The most notable source of income for this financial year was the generous donations from the community we serve. The charity owns a tangible fixed asset premises estimated at £281,080.00.

Future Plans

We have already started the building works of the extension project in this financial year. We are aiming to finish this in a couple of years. It remains to be at the top our priorities in the coming financial year. As the lock down has eased and community gatherings are now permitted, arrange of community and youth activities will be carried out in the coming financial year.

Huda Community Association
Independent Examiner's Report to the members of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year end 31 March 2022

I report on the financial statements of the Charity on **pages 6** which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2007**, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity 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 charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 43 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. 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 the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (**effective April 2008**), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

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 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 our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Accountants

The professional qualifications of the examiner are :-

Mr Mohamed Jibrill Elmi AFA MIPA

Tel: 0121 270 3966

Fax: 0121 247 5366

info@starlinkaccountants.co.uk

www.starlinkaccountants.co.uk

Starlink Accountants

26 Grange Road, Small Heath

Birmingham B10 9QN

The date upon which my opinion is expressed is :-

04 January 2023

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2022**

	Funds	Funds	Funds	Total Funds
Notes	2022 £	2022 £	2022 £	2021 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	43,517	-	43,517	15,942
Activities for generating funds	-	33,579	33,579	42,369
<i>Incoming resources from charitable activities</i>	-	-	-	12,642
<i>Other Incoming Resources</i>	-	9,889	9,889	15,254
Total incoming resources	43,517	43,468	86,985	86,207
<i>Costs of generating funds</i>				
Costs of generating voluntary income	-	690	690	108
<i>Costs of charitable activities</i>	37,277	60,796	98,073	66,537
Total resources expended	37,277	61,486	98,763	66,645
(Net outgoing resources)/net incoming resources before transfers between funds	6,240	(18,018)	(11,778)	19,562
(Net outgoing resources)/net incoming resources before Other recognised gains and losses	6,240	(18,018)	(11,778)	39,124
Other recognised gains and losses				
Net movement in funds	6,240	(18,018)	(11,778)	39,124
Reconciliation of funds				
<i>Total funds brought forward</i>	370,116	-	370,116	347,577
Total Funds carried forward	376,356	(18,018)	358,338	386,701

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on **page 10** as required by the said statement.

All activities derive from continuing operations

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2022**

**Income and Expenditure Account
for the year ended 31 March 2022**

	2022	2021
	£	£
Turnover	77,096	70,953
Direct costs of turnover	98,763	66,645
Gross (deficit)/surplus	<u>(21,667)</u>	<u>4,308</u>
Operating (deficit)/surplus	<u>(21,667)</u>	<u>4,308</u>
Realised Gains on investments	9,889	15,254
(Deficit)/surplus on ordinary activities before tax	<u>(11,778)</u>	<u>19,562</u>
(Deficit)/surplus for the financial year	<u>(11,778)</u>	<u>19,562</u>
Gift Aid Payments	-	-
Retained (deficit)/surplus for the financial year	<u>(11,778)</u>	<u>19,562</u>

All activities derive from continuing operations

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2022**

**Statement of Total Recognised Gains and Losses
for the year ended 31 March 2022**

	2022	2021
Excess of Expenditure over income before realisation of assets	(21,667)	4,308
Realised Gains on investments	9,889	15,254
Profit per Profit and Loss account	<u>(11,778)</u>	<u>19,562</u>
Net Movement in funds before taxation	<u>(11,778)</u>	<u>19,562</u>

**Movements in revenue and capital funds
for the year ended 31 March 2022**

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2022 £	2022 £	2022 £	2021 £
Accumulated funds brought forward	-	-	-	-
Recognised gains and losses before transfers	6,240	(18,018)	(11,778)	19,562
	<u>6,240</u>	<u>(18,018)</u>	<u>(11,778)</u>	<u>19,562</u>
Closing revenue accumulated funds	<u>6,240</u>	<u>(18,018)</u>	<u>(11,778)</u>	<u>19,562</u>

Designated revenue funds	Total Funds	Last year Total Funds
	2022 £	2021 £
At 1 April	-	23,327
At 31 March	<u>-</u>	<u>23,327</u>

The purposes for which the designated funds have been established are described in the notes to the accounts

Fixed asset funds	Designated Funds	Restricted Funds	Total Funds	Last year Total Funds
	2022 £	2022 £	2022 £	2021 £
At 1 April	-	-	-	324,250
At 31 March	<u>-</u>	<u>-</u>	<u>-</u>	<u>324,250</u>

The purpose of the transfers between Revenue Reserves, Designated Funds and Fixed Asset Funds is described in the notes to the accounts.

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2022**

	£	£	£	£	
Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022	2022	2022	2022	2021
Revenue accumulated funds	-	6,240	(18,018)	(11,778)	19,562
Revenue designated funds	-	-	-	-	23,327
Fixed asset funds	-	-	-	-	324,250
Total funds	-	6,240	(18,018)	(11,778)	367,139

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

Huda Community Association
Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
<i>The assets and liabilities of the charity :</i>			
Tangible assets	8	281,080	281,080
Total fixed assets		<u>281,080</u>	<u>281,080</u>
Current assets			
Cash at bank and in hand		77,258	89,036
Net current assets		<u>77,258</u>	<u>89,036</u>
Total assets less current liabilities		<u>358,338</u>	<u>370,116</u>
Creditors:-			
amounts due after more than one year		-	
Net assets including pension asset / liability		<u>358,338</u>	<u>370,116</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Net revenue funds	-	11,778	19,562
Unrestricted capital funds		49,789	30,227
Restricted revenue accumulated funds		320,327	320,327
Total unrestricted funds			370,116
Total charity funds		<u>358,338</u>	<u>370,116</u>

Mrs Hibo Gelle

Trustee

Approved by the trustees on 4 January 2023

**Huda Community Association
Notes to the Accounts
for the year ended 31 March 2022**

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2007**, and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005, adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention

Incoming Resources

Incoming resources consist donations and membership contributions are accounted for on a receivable basis

Fixed assets and depreciation

Fixed assets recorded however in the future, All tangible fixed assets, are stated at cost.

No depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives, however, it will be as follows in the future.

**Huda Community Association
Notes to the Accounts
for the year ended 31 March 2022**

2 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.

3 (Deficit)/surplus for the financial year 2022

£

This is stated after crediting :-

Revenue Turnover from ordinary activities 77,096

and after charging:-

Rentals and Rates 3,066

-

Funds belonging to the charity have been used for the charitable activities for the benefit of the charity the sum expended on such activities was as indicated in the above schedule.

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005)

Various items which are required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005) to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and which should be read together with these notes.

5 Staff Costs and Emoluments 2022

£

Gross Salaries 32,755

Huda Community Association
Notes to the Accounts
for the year ended 31 March 2022

6 Analysis of the Net Movement in Funds	2022
	£
Net movement in funds from Statement of Financial Activities	(21,667)
Net resources applied on functional fixed assets	(21,667)
Realised gains on investments	9,889
Net investment in programme related investments	9,889
Net movement in funds available for future activities	(23,556)

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

7 Particulars of Individual Funds and analysis of assets and liabilities representing funds

	funds	funds	funds
	£	£	£
Tangible Fixed Assets	281,080	-	-
Current Assets	77,258	-	-
	<u>358,338</u>	<u>308,549</u>	<u>-</u>
	716,676		
	£	£	£

Funds at 2021	Movements in Funds as below	Transfers Between funds
£	£	£
<u>370,116</u>	<u>(378,917)</u>	<u>-</u>
(370,116)	378,917	-

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses
£	£	£
<u>86,985</u>	<u>98,763</u>	<u>-</u>
(86,985)	(98,763)	-

Huda Community Association
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

Status of this schedule to the Statement of Financial Activities

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005.

As such, they form a part of the accounts required by the Charities (Accounts and Reports) Regulations 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£
Incoming Resources				
Donations				
Grants, legacies and donations				
Other voluntary income				
Members' Contributions	2,955	-	2,955	2,850
Friday Collections	40,562	-	40,562	13,092
Total other voluntary income	43,517	-	43,517	15,942
Total Voluntary Income	43,517	-	43,517	15,942
Activities for generating funds				
Fundraising activities	-	-	-	6,748
Building Project Donations	-	33,579	33,579	35,621
Total of activities for generating funds	-	33,579	33,579	42,369
Incoming resources from charitable activities				
Birmingham City Council	-	-	-	10,000
Ciyizens UK Charity	-	-	-	1,000
Other Income	-	-	-	1,642
charitable activities	-	-	-	12,642
Other Incoming Resources				
Furlough Income	-	9,889	9,889	15,254
	-	9,889	9,889	15,254
Total Incoming Resources	43,517	43,468	86,985	86,207
Costs of generating funds				
Costs of generating voluntary income				
Cost of fundraising activities	-	690	690	108
	-	690	690	108
Total costs of generating voluntary income	-	690	690	108
Charitable expenditure				
Gross wages and salaries - charitable activities	17,871	9,889	27,760	28,455
Salaries,pensions & NI recharged to other organisations	4,995	-	4,995	4,410
Covid-19 Essencials	-	-	-	185
	22,866	9,889	32,755	33,050
Employee costs:				
Training and welfare	62	-	62	-
DBS Check	-	-	-	26
HMRC Payment	260	-	260	111
	322	-	322	137
Premises Costs				
Rates, water and service charges	1,643	-	1,643	1,275
Light and heat	4,602	-	4,602	-
Waste collection	300	-	300	-
Maintenance & Repairing	-	3,315	3,315	6,627
Building Expenses	-	47,592	47,592	15,499
Council tax	-	-	-	607
	6,545	50,907	57,452	24,008
General administrative expenses:				
Telephone and fax	528	-	528	550
Stationery and printing	300	-	300	270

Huda Community Association
Schedule to the Statement of Financial Activities
for the year ended 31 March 2022

Status of this schedule to the Statement of Financial Activities

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005.

As such, they form a part of the accounts required by the Charities (Accounts and Reports) Regulations 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2022	2022	2022	2021
	£	£	£	£
Information & publication	278	-	278	562
Community Event & Refreshments	3,066	-	3,066	-
Petty cash expenses	1,966	-	1,966	668
Health and safety costs	1,000	-	1,000	5,140
Bank charges	56	-	56	2
Sundry expenses	-	-	-	120
	7,194	-	7,194	7,312
Professional fees in support of charitable activities				
Accountancy fees other than examiners/auditors	350	-	350	350
Consultancy fees	-	-	-	1,680
	350	-	350	2,030
Total Support costs	37,277	60,796	98,073	66,537
Total Expended on Charitable Activities	37,277	60,796	98,073	66,537

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts

Analysis of transfers between funds

Insert text	-	-	-	19,562
	-	-	-	19,562

Huda Community Association

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2022

	Fundraising	Other	Activity 2	Activity 3	Activity 4	Activity 5	2022	2021
	Activities						Total	Total
	£	£	£	£	£	£	£	£
<i>Incoming resources from generated funds</i>								
Members contributions	-	-	-	-	-	-	43,517	15,942
Donations	-	-	-	-	-	-	33,579	42,369
Investment Income	-	-	-	-	-	-	-	-
<i>Incoming resources from charitable activities</i>	-	-	-	-	-	-	-	12,642
<i>Other Incoming Resources</i>	-	-	-	-	-	-	9,889	15,254
Total Incoming Resources	-	-	-	-	-	-	86,985	86,207
<i>Costs of generating funds</i>								
Costs of generating voluntary income	-	-	-	-	-	-	690	108
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-	-
<i>Costs of charitable activities</i>	-	-	-	-	-	-	98,073	66,537
<i>Governance costs</i>	-	-	-	-	-	-	-	-
<i>Other resources expended</i>	-	-	-	-	-	-	-	-
Total resources expended	-	-	-	-	-	-	98,763	66,645
Net Incoming Resources by activity	-	-	-	-	-	-	(11,778)	19,562

Huda Community Association (HCA)

England & Wales - Charity number 1114798

Accounts

Registered Charity Number
1114798

Huda Community Association

Report and Accounts

For The Year Ended 31st March 2021

Report and Accounts

Huda Community Association
Report and accounts
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Huda Community Association Charity Information

Trustees

Mrs Hibo Omer Gelle
Mr Mouse Arraale Ali
Mr Hossein Farah
Mrs Deeqa Jonis
Mr Muktar Hassan Behi

Chairperson

Mrs Deega Jonis

Secretary

Mr Hossein Farah

Treasurer

Mrs Hibo Gelle

Accountants

Mr Mohamed Jibrill Elmi AFA MIPA
26 Grange Road
Small Heath, Birmingham, B10 9QN
Fax: 0121 247 5366
info@starlinkaccountants.co.uk
www.starlinkaccountants.co.uk

Bankers

HSBC BANK
130 New Street, Birmingham B2 4JU

BARCLAYS BANK
534 Coventry Rd, Birmingham, West Midlands B10 0UP

Registered office

1 Unett Street, Birmingham B19 3BP

Registered number

1114798

Huda Community Association

The report of the trustees for the year ended 31 March 2021

Introduction

The trustees present their annual report and accounts for the year ended 31st May 2021.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The Full name of the charity is: Huda Community Association

<i>Date of formation</i>	22 June 2006
<i>The Principal Office is</i>	1 Unett Street Birmingham B19 3BP
<i>Charity Registration Number</i>	1114798
<i>The telephone number is</i>	01214480580

A summary of the objects of the charity as set out in its governing document.

Structure, Governance and Management

Governing Document

The Charity is governed by a constitution adopted on 12th January 2010. Beside this constitution, there is memorandum and articles of association approved by the Charity's members to help the Trustees and the Executive Committee in their roles and responsibilities.

Organisational Structure

Huda Community Association is managed by Trustees of 5 members, elected at the General Meeting once every 3 years. The Trustees delegate the day-to-day activities of the charity to be run by an executive committee consisting of: **Huda Centre manager, Deputy & fundraising officer, sports and youth officer and women & family officer, education officer, project & media officer, Admin & secretary officer**. The executive committee is chaired by a

Nature of the Governing Document and constitution of the charity

Risk Review

The Trustees have conducted their own review of the major risks to which the Charity is exposed, and systems have been established to mitigate those risks. These procedures are periodically reviewed to ensure they still meet the needs of the Charity.

Aims and Objectives

The charity runs Huda Community Centre which is situated in Newtown, the north of the inner city area of Birmingham, where it has been established to serve the local community, particularly in meeting their religious, educational, social and cultural needs. We aim to advance the education level of our community and provide facilities for social welfare, recreation and leisure with the objective of improving the conditions of life for all residents in the area.

It is a popular facility which welcomes, includes and benefits the whole community and one which responds flexibly, compassionately and creatively to community needs. We believe strongly in the importance of community and always consider how our Centre can play a key role in the community as a whole.

- 1) Health & Well-Being
- 2) Community services
- 3) Youth activity & Services to Muslim community
- 4) After-school Homework clubs & Local authority surgeries

Activities

The whole country has, unfortunately, been on lock down for the best parts of this financial year due to COVID-19. Therefore, the usual activities have been on hold.

Transactions and Financial position

The financial statements have been prepared implementing the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSSE) (effective 1 January 2015) and in Charity Law requires the Board 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 Board is required to:-

- A. Select suitable accounting policies and then apply them consistently;
- B. Make judgements and estimates that are reasonable and prudent;
- C. State whether applicable accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- D. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are also responsible for maintaining proper 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. 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.

Huda Community Association

The report of the trustees for the year ended 31 March 2021

The members of the Board of Trustees of the Charity during the year ended 31st March 2021 were :-

Mrs. Hibo Omar Gelle
Mr. Mousa Arraale Ali
Mr. Hossein Farah
Mrs. Deega Jonis
Mr Muktar Hassan Behi

Statement of Trustees' Responsibilities

Charity Law requires the Board 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 Board is required to :-

The trustees are also responsible for maintaining proper 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. 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' Report

The report of the trustees for the year ended 31 March 2021

Financial Review and Future Plans

At the end of this financial year, the charity has **£69,474** at bank. The trustees are not expecting any financial hardship in the coming year, but still reserved **£15,000.00** for emergency use. In this reporting period, we secured a total income of: **£83,901** mainly from fund raising activities, Friday collections, members' contribution, rent revenues and tuition fees. The most notable source of income for this financial year was the revenue from lettings and hiring. The charity owns a tangible fixed asset premises estimated at **£300,000.00**.

Future Plans

The current climate of COVID-19 pandemic is, understandably, not permitting significant future plans. However, the community centre extension project remains our top priority. In this regard, some building work will commence during this financial year. Fundraising efforts regarding this project will inevitably continue as we need to get enough funds for it.

The level of services provided by Huda Centre will heavily rely on the UK Government's public health recommendations in place for COVID-19

Huda Community Association
Independent Examiner's Report to the members of the charity

Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year end 31 March 2021

I report on the financial statements of the Charity on **pages 6** which have been prepared in accordance with the Charities Act 1993 and with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2007**, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2008 as modified in June 2008. (The SORP), under the historical cost convention and the accounting policies set out.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity 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 charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 43 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. 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 the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (**effective April 2008**), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

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 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 our examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Accountants

The professional qualifications of the examiner are :-

Mr Mohamed Jibrill Elmi AFA MIPA

Tel: 0121 270 3966

Fax: 0121 247 5366

info@starlinkaccountants.co.uk

www.starlinkaccountants.co.uk

Starlink Accountants

26 Grange Road, Small Heath

Birmingham B10 9QN

The date upon which my opinion is expressed is :-

01 February 2021

Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2021

	Funds	Funds	Funds	Total Funds
Notes	2021 £	2021 £	2021 £	2020 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary Income	15,942	-	15,942	25,541
Activities for generating funds	6,748	35,621	42,369	46,654
<i>Incoming resources from charitable activities</i>	12,642	-	12,642	11,706
<i>Other Incoming Resources</i>	-	15,254	15,254	-
Total incoming resources	35,332	50,875	86,207	83,901
<i>Costs of generating funds</i>				
Costs of generating voluntary income	108	-	108	-
<i>Costs of charitable activities</i>	34,784	31,753	66,537	80,924
Total resources expended	34,892	31,753	66,645	80,924
Net incoming resources				
before transfers between funds	440	19,122	19,562	2,977
Net incoming resources before				
Other recognised gains and losses	440	19,122	19,562	2,977
Other recognised gains and losses				
Net movement in funds	440	19,122	19,562	2,977
Reconciliation of funds				
<i>Total funds brought forward</i>	350,554	-	350,554	347,577
Total Funds carried forward	350,994	19,122	370,116	350,554

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on **page 10** as required by the said statement.

All activities derive from continuing operations

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2021**

**Income and Expenditure Account
for the year ended 31 March 2021**

	2021	2020
	£	£
Turnover	70,953	83,901
Direct costs of turnover	66,645	80,924
Gross surplus	<u>4,308</u>	<u>2,977</u>
Operating surplus	<u>4,308</u>	<u>2,977</u>
Realised Gains on investments	<u>15,254</u>	<u>-</u>
Surplus on ordinary activities before tax	<u>19,562</u>	<u>2,977</u>
Surplus for the financial year	<u>19,562</u>	<u>2,977</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>19,562</u>	<u>2,977</u>

All activities derive from continuing operations

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2021**

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

	2021	2020
Excess of Expenditure over income before realisation of assets	4,308	2,977
Realised Gains on investments	15,254	-
Profit per Profit and Loss account	<u>19,562</u>	<u>2,977</u>
Net Movement in funds before taxation	<u>19,562</u>	<u>2,977</u>

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

Revenue accumulated funds

	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Accumulated funds brought forward	-	-	-	-
Recognised gains and losses before transfers	440	19,122	19,562	2,977
	<u>440</u>	<u>19,122</u>	<u>19,562</u>	<u>2,977</u>
Closing revenue accumulated funds	<u>440</u>	<u>19,122</u>	<u>19,562</u>	<u>2,977</u>

Designated revenue funds

	Total Funds	Last year Total Funds
	2021	2020
	£	£
At 1 April	-	23,327
At 31 March	<u>-</u>	<u>23,327</u>

The purposes for which the designated funds have been established are described in the notes to the accounts

Fixed asset funds

	Designated Funds	Restricted Funds	Total Funds	Last year Total Funds
	2021	2021	2021	2020
	£	£	£	£
At 1 April	-	-	-	324,250
At 31 March	<u>-</u>	<u>-</u>	<u>-</u>	<u>324,250</u>

The purpose of the transfers between Revenue Reserves, Designated Funds and Fixed Asset Funds is described in the notes to the accounts.

**Huda Community Association
Statement of Financial Activities
for the year ended 31 March 2021**

	£	£	£	£	
Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2021	2021	2021	2021	2020
Revenue accumulated funds	-	440	19,122	19,562	2,977
Revenue designated funds	-	-	-	-	23,327
Fixed asset funds	-	-	-	-	324,250
Total funds	-	440	19,122	19,562	350,554

The statement of changes in resources applied for fixed assets for Charity use is shown in the notes to the accounts

Huda Community Association
Balance Sheet
as at 31 March 2021

	Notes	2021 £	2020 £
The assets and liabilities of the charity :			
Tangible assets	8	281,080	281,080
Total fixed assets		<u>281,080</u>	<u>281,080</u>
Current assets			
Cash at bank and in hand		89,036	69,474
Net current assets		<u>89,036</u>	<u>69,474</u>
Total assets less current liabilities		<u>370,116</u>	<u>350,554</u>
Creditors:-			
amounts due after more than one year		-	
Net assets including pension asset / liability		<u>370,116</u>	<u>350,554</u>
The funds of the charity :			
Unrestricted income funds			
Net revenue funds		19,562	2,977
Unrestricted capital funds		30,227	27,250
Restricted revenue accumulated funds		320,327	320,327
Total unrestricted funds			350,554
Total charity funds		<u>370,116</u>	<u>350,554</u>

Mrs Hibo Gelle
Trustee
Approved by the trustees on 1 February 2021

Huda Community Association
Notes to the Accounts
for the year ended 31 March 2021

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), **effective January 2007**, and all other applicable accounting standards, as modified by the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005, adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 requires compliance with specific Financial Reporting Standards other than the

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention

Incoming Resources

Incoming resources consist of donations and membership contributions, which are accounted for on a receivable basis

Fixed assets and depreciation

Fixed assets recorded however in the future, All tangible fixed assets, are stated at cost.

No depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives, however, it will be as follows in the future.

Huda Community Association
Notes to the Accounts
for the year ended 31 March 2021

2 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.

3 Surplus for the financial year **2021**
£

This is stated after crediting :-

Revenue Turnover from ordinary activities 70,953

and after charging:-

-

Funds belonging to the charity have been used for the charitable activities for the benefit of the charity the sum expended on such activities was as indicated in the above schedule.

4 Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005)

Various items which are required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005) to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities and which should be read together with these notes.

5 Staff Costs and Emoluments **2021**
£

Gross Salaries	33,050
Employer's National Insurance	-
Pension Contributions	-
	33,050

Huda Community Association
Notes to the Accounts
for the year ended 31 March 2021

6 Analysis of the Net Movement in Funds	2021
	£
Net movement in funds from Statement of Financial Activities	4,308
Net resources applied on functional fixed assets	4,308
Realised gains on investments	15,254
Net investment in programme related investments	15,254
Net movement in funds available for future activities	39,124

The net resources applied on functional fixed assets and the net investment in programme related investments represents the cost of additions less proceeds of any disposals.

7 Particulars of Individual Funds and analysis of assets and liabilities representing funds

	funds	funds	funds
	£	£	£
Tangible Fixed Assets	281,080	-	-
Current Assets	89,036	-	-
	<u>370,116</u>	<u>339,889</u>	<u>-</u>
	740,232		
	£	£	£

Funds at 2020	Movements in Funds as below	Transfers Between funds
£	£	£
<u>350,554</u>	<u>(330,992)</u>	<u>-</u>

(350,554) 330,992 -

Analysis of movements in funds as shown in the table above

Incoming Resources £	Outgoing Resources £	Gains & Losses £
<u>86,207</u>	<u>66,645</u>	<u>-</u>
(86,207)	(66,645)	-

Huda Community Association
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

Status of this schedule to the Statement of Financial Activities

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005.

As such, they form a part of the accounts required by the Charities (Accounts and Reports) Regulations 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
Incoming Resources				
Donations				
Grants, legacies and donations				
Other voluntary income				
Members' Contributions	2,850	-	2,850	9,919
Friday Collections	13,092	-	13,092	15,622
Total other voluntary income	15,942	-	15,942	25,541
Total Voluntary Income	15,942	-	15,942	25,541
Activities for generating funds				
Fundraising activities	6,748	-	6,748	17,752
Income from rental property	-	-	-	23,402
Europ Trust	-	-	-	2,000
Unique School	-	-	-	3,000
CATALST CO LTD	-	-	-	500
Building Project Donations	-	35,621	35,621	-
Total of activities for generating funds	6,748	35,621	42,369	46,654
Incoming resources from charitable activities				
Madaras & Tuision Classes	-	-	-	9,600
Camping Fee	-	-	-	2,106
Birmingham City Council	10,000	-	10,000	-
Ciyizens UK Charity	1,000	-	1,000	-
Other Income	1,642	-	1,642	-
charitable activities	12,642	-	12,642	11,706
Other Incoming Resources				
Furlough Income	-	15,254	15,254	-
	-	15,254	15,254	-
Total Incoming Resources	35,332	50,875	86,207	83,901
Costs of generating funds				
Costs of generating voluntary income				
Cost of fundraising activities	108	-	108	-
	108	-	108	-
Total costs of generating voluntary income	108	-	108	-
Charitable expenditure				
Gross wages and salaries - charitable activities	13,201	15,254	28,455	46,084
Salaries,pensions & NI recharged to other organisations	3,410	1,000	4,410	917
Conference & Meeting	-	-	-	348
Youth Activity	-	-	-	4,162
Covid-19 Essencials	185	-	185	-
	16,796	16,254	33,050	51,511
Employee costs:				
Training and welfare	-	-	-	670
Travel and subsistence	-	-	-	2,050
DBS Check	26	-	26	-
HMRC Payment	111	-	111	1,679
	137	-	137	4,399
Premises Costs				
Rates, water and service charges	1,275	-	1,275	1,700
Insurance	-	-	-	1,337

Huda Community Association
Schedule to the Statement of Financial Activities
for the year ended 31 March 2021

Status of this schedule to the Statement of Financial Activities

The schedules on the following pages are required by the disclosure requirements of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005.

As such, they form a part of the accounts required by the Charities (Accounts and Reports) Regulations 2008.

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
Light and heat	-	-	-	5,378
Waste collection	-	-	-	633
Maintenance & Repairing	6,627	-	6,627	1,050
Building Expenses	-	15,499	15,499	4,000
Council tax	607	-	607	1,025
	8,509	15,499	24,008	15,123
General administrative expenses:				
Telephone and fax	550	-	550	386
Stationery and printing	270	-	270	120
Information & publication	562	-	562	-
Cleaning	-	-	-	300
Equipment expenses	-	-	-	370
Ramadan Iftar	-	-	-	1,865
Petty cash expenses	668	-	668	700
Health and safety costs	5,140	-	5,140	-
Admin costs	-	-	-	1,859
Bank charges	2	-	2	60
Sundry expenses	120	-	120	-
	7,312	-	7,312	5,660
Professional fees in support of charitable activities				
Accountancy fees other than examiners/auditors	350	-	350	500
Consultancy fees	1,680	-	1,680	193
Subscription fees	-	-	-	665
	2,030	-	2,030	1,358
Other support costs				
Community Event & Refreshments	-	-	-	2,873
	-	-	-	2,873
Total Support costs	34,784	31,753	66,537	80,924
Total Expended on Charitable Activities	34,784	31,753	66,537	80,924

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts

Huda Community Association

Appendix 1

Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2021

	Fundraising	Other	Activity 2	Activity 3	Activity 4	Activity 5	2021	2020
	Activities	Activities					Total	Total
	£	£	£	£	£	£	£	£
<i>Incoming resources from generated funds</i>								
Members contributions	-	-	-	-	-	-	15,942	25,541
Donations	-	-	-	-	-	-	42,369	46,654
Investment Income	-	-	-	-	-	-	-	-
<i>Incoming resources from charitable activities</i>	-	-	-	-	-	-	12,642	11,706
<i>Other Incoming Resources</i>	-	-	-	-	-	-	15,254	-
Total Incoming Resources	-	-	-	-	-	-	86,207	83,901
<i>Costs of generating funds</i>								
Costs of generating voluntary income	-	-	-	-	-	-	108	-
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-	-	-
<i>Costs of charitable activities</i>	-	-	-	-	-	-	66,537	80,924
<i>Governance costs</i>	-	-	-	-	-	-	-	-
<i>Other resources expended</i>	-	-	-	-	-	-	-	-
Total resources expended	-	-	-	-	-	-	66,645	80,924
Net Incoming Resources by activity	-	-	-	-	-	-	19,562	2,977