

Registered Charity Number
1114798

Huda Community Association

Report and Accounts

For The Year Ended 31st March 2024

Report and Accounts

Huda Community Association
Report and accounts
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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
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, Birmngham 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 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 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 ended 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
<i>Costs of charitable activities</i>		79,327	7,986	87,313	54,909
<i>Governance costs</i>	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

Revenue accumulated funds

	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

Designated revenue funds

	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

Fixed asset funds

	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 £
The assets and liabilities of the charity :			
Tangible assets	8	472,678	405,234
Total fixed assets		472,678	405,234
Current assets			
Cash at bank and in hand		25,057	21,863
Net current assets		25,057	21,863
Total assets less current liabilities		497,735	427,097
Creditors:-			
amounts due after more than one year	6	(10,000)	
Net assets including pension asset / liability		487,735	427,097
The funds of the charity :			
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		487,735	427,097

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	121,276

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
Ciizizens 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

