

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

England & Wales · Charity number 1115442

Details

Status Registered

Legal form Other

Registered 2006-07-19

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

Contact

Address 75 Derby Road
East Ham
London
E7 8NH

Phone 07496857040

Email kasaatorashid@yahoo.com

Website <https://umcuk.org>

Activities

Objects: (1) THE RELIEF OF FINANCIAL HARDSHIP AMONGST MUSLIMS OF UGANDA ORIGIN AND THEIR DEPENDANTS LIVING (TEMPORARILY OR PERMANENTLY) IN THE UNITED KINGDOM.(2) TO PRESERVE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF MUSLIMS OF UGANDAN ORIGIN AND THEIR DEPENDANTS.(3) THE ADVANCEMENT OF THE EDUCATION AND TRAINING OF MUSLIMS OF UGANDAN ORIGIN AND THEIR DEPENDANTS IN NEED THEREOF SO AS TO ADVANCE THEM IN LIFE AND ASSIST THEM TO ADAPT WITHIN A NEW COMMUNITY.(4) THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE PERSONS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES.

Activities: The primary activity is to bring together Muslims from Black African Communities to hold prayers and celebrate religious festivals as a community. It also supports members to address issues of concern like social exclusion, community cohesion, employment, and other social economic issues linked with immigrant communities, through support groups, workshops, seminars, training & pastoral care.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, NATIONAL.
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£193,248	£63,883	-	-
2023-12-31	£61,826	£1,612	-	-
2022-12-31	£62,791	£19,483	-	-
2021-12-31	£94,128	£9,328	-	-
2020-12-31	£76,734	£11,935	-	-

Trustees

Name	Role	Appointed
Sulaiman Nsubuga	Chair	2022-06-02
Amina Sarah Nantale		2022-06-02
Ashraf Nsubuga		2022-06-02
Naima Kayira		2022-06-02
Rashid Kasaato		2022-06-02

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

England & Wales - Charity number 1115442

Accounts

CHARITY REGISTRATION NUMBER: 1115442

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM
Financial Statements
31 December 2024

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Financial Statements

Year ended 31 December 2024

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UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Charity registration number 1115442

Principal office 75 Derby Road
London
E7 8NH

The trustees

Mrs AMINA
Ms KAYIRA

(Served from 21 April 2021 to 31
December 2023)

MR KIMBUGWE
Mr KASAATO
Mr NSUBUGA

Independent examiner Fred Michael & Co
12 Town Quay Wharf
Abbey Road
Barking
UK
IG11 7BZ

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Objectives and activities

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

The Ugandan Muslim Community in the UK (UMCUK) continues its mission to foster an informed community that supports and sustains the cultural, religious, health, social, and economic values of development and social inclusion we live in, while facilitating community. Through seminars, workshops, sports activities, and other initiatives, we have successfully brought our communities together to address issues that impact their lives.

The trustees and management of UMCUK continue to operate under the updated constitution, with the four key committees — Executive Committee, Matwale (Regional) Committees, College of Sheikhs (Scholars), and Electoral Commission (EC) — working collaboratively to execute the aims, plans, and objectives of the organisation.

Regular Activities & Engagements

Regular Online Learning Sessions : Continued monthly online learning sessions addressing topics of importance to the community we serve.

Eid Celebrations : Organised Eid-al-Fitr and Eid-al-Adha celebrations in various regions where our members congregate, fostering community spirit and religious observance.

Key Events in 2024

Ramadan Youth Conference : Held on Saturday, 6th April 2024, at 75 Derby Road, East London, engaging young members in meaningful discussions and activities.

Annual Qur'an Competition : Conducted between 27th April and 1st May 2024, at 75 Derby Road, East London, and online via Zoom, with participants showcasing their dedication to religious learning.

First Uganda Muslim UK Convention: A landmark event held over three days from 11th to 14th July 2024, attended by local stakeholders including Civic Mayor Kola Agboola and MP Chris Philp, as well as international guest speakers such as Dr. Abdul Hafiz Walusimbi and Guest of Honour Prince Kasim Nakibinge.

Sports Day: Held on Saturday, 27th July 2024, in Manchester, promoting physical activity and community bonding.

Youth Council Executive Elections: Conducted on 20th November 2024, at 75 Derby Road, East London, empowering young members to take on leadership experience.

In Memoriam: We mourn the passing of our former Chairman, Kassim Muguluma, on 14th December 2024, and honour his contributions to the UMCUK community.

On behalf of all trustees and management, we express our heartfelt gratitude for the continued support, generosity, and positive spirit exhibited by our community throughout the year.

Declaration: The trustees declare that they have approved the Trustees' Report on 26th March 2025, and it was signed on their behalf by Sulaiman Nsubuga, UMCUK Chairman.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

The trustees' annual report was approved on 17th January 2025 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, consisting of a large, stylized initial 'A' followed by a horizontal line extending to the right.

Charity Chairman

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Independent Examiner's Report to the Trustees

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM ('the charity') for the year ended 31 December 2024.

Respective responsibilities of trustees and examiner

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Independent Examiner

12 Town Quay Wharf
Abbey Road
Barking
UK
IG11 7BZ



FRED MICHAEL & CO LTD
Chartered Certified Accountants
12 Town Quay Wharf, Abbey Road
Barking IG11 7BZ

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Statement of Financial Activities

Year ended 31 December 2024

		2024			2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	125,428	67,820	193,248	61,826
Total income		<u>125,428</u>	<u>67,820</u>	<u>193,248</u>	<u>61,826</u>
Expenditure					
Expenditure on charitable activities	5,6	7,750	56,133	63,883	1,612
Total expenditure		<u>7,750</u>	<u>56,133</u>	<u>63,883</u>	<u>1,612</u>
Net income and net movement in funds		<u>117,678</u>	<u>11,687</u>	<u>129,365</u>	<u>60,214</u>
Reconciliation of funds					
Total funds brought forward		<u>240,328</u>	<u>232,566</u>	<u>472,894</u>	<u>438,884</u>
Total funds carried forward		<u>358,006</u>	<u>244,253</u>	<u>602,259</u>	<u>499,098</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Statement of Financial Position

31 December 2024

	Note	2024 £	£	2023 £
Current assets				
Debtors	9	–		14,777
Cash at bank and in hand		<u>602,259</u>		<u>484,321</u>
		<u>602,259</u>		<u>499,098</u>
Net current assets			<u>602,259</u>	<u>499,098</u>
Total assets less current liabilities			<u>602,259</u>	<u>499,098</u>
Funds of the charity				
Restricted funds			<u>244,253</u>	232,566
Unrestricted funds			<u>358,006</u>	<u>266,532</u>
Total charity funds	10		<u>602,259</u>	<u>499,098</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 January 2024, and are signed on behalf of the board by:

Mr NSUBUGA
Trustee

The notes on pages 8 to 12 form part of these financial statements.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Statement of Cash Flows

Year ended 31 December 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	129,365	60,214
<i>Changes in:</i>		
Trade and other debtors	<u>14,777</u>	<u>—</u>
Cash generated from operations	<u>144,142</u>	<u>60,214</u>
Net cash from operating activities	<u>144,142</u>	<u>60,214</u>
Net increase in cash and cash equivalents	144,142	60,214
Cash and cash equivalents at beginning of year	484,321	424,107
Cash and cash equivalents at end of year	<u>628,463</u>	<u>484,321</u>

The notes on pages 8 to 12 form part of these financial statements.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 75 Derby Road, London, E7 8NH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

Judgements and key sources of estimation uncertainty

The trustees have used the general agreeable assumptions in determining the balance based on the accounting standards of good practice. These are generally acceptable standards and practices.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Metro Bank	792	56,242	57,034
South Twale	122,621	–	122,621
Youth and Dinner	–	–	–
Bereavement	–	11,578	11,578
New Metro	–	–	–
North	1,965	–	1,965
Donations type 9	50	–	50
	<u>125,428</u>	<u>67,820</u>	<u>193,248</u>

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Metro Bank	50	–	50
South Twale	44,997	–	44,997
Youth and Dinner	532	–	532
Bereavement	13,090	–	13,090
New Metro	2,380	–	2,380
North	777	–	777
Donations type 9	–	–	–
	<u>61,826</u>	<u>–</u>	<u>61,826</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable	7,750	56,133	63,883
AGM	–	–	–
Support costs	–	–	–
	<u>7,750</u>	<u>56,133</u>	<u>63,883</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable	882	–	882
AGM	250	–	250
Support costs	480	–	480
	<u>1,612</u>	<u>–</u>	<u>1,612</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Charitable	63,883	63,883	882
Miscellaneous	–	–	160
Sports Day	–	–	320
AGM	–	–	250
	<u>63,883</u>	<u>63,883</u>	<u>1,612</u>

7. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2024	2023
£	£

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

7. Staff costs *(continued)*

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

8. Trustee remuneration and expenses

No trustee was paid. They were all volunteers.

9. Debtors

	2024	2023
	£	£
Other debtors	–	<u>14,777</u>

10. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income £	Expenditure £	At 31 December 2024 £
General funds	4 <u>240,328</u>	<u>125,428</u>	<u>(7,750)</u>	<u>358,006</u>

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
General funds	3 <u>206,318</u>	<u>61,826</u>	<u>(1,612)</u>	<u>266,532</u>

Restricted funds

	At 1 January 2024	Income £	Expenditure £	At 31 December 2024 £
Restricted Fund 1 - desc in a/cs	4 <u>232,566</u>	<u>67,820</u>	<u>(56,133)</u>	<u>244,253</u>

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
Restricted Fund 1 - desc in a/cs	3 <u>232,566</u>	<u>–</u>	<u>–</u>	<u>232,566</u>

11. Analysis of changes in net debt

	At 1 Jan 2024 £	Cash flows £	At 31 Dec 2024 £
Cash at bank and in hand	<u>484,321</u>	<u>117,938</u>	<u>602,259</u>

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

England & Wales - Charity number 1115442

Accounts

CHARITY REGISTRATION NUMBER: 1115442

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM
Financial Statements
31 December 2023

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Financial Statements

Year ended 31 December 2023

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UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM
Charity registration number 1115442
Principal office 75 Derby Road
London
E7 8NH

The trustees

Ms BUKENYA
Ms KAYIRA
MR KIMBUGWE
Mr KASAATO
Mr SULAIMAN NSUBUGA

Independent examiner Fred Michael & Co
216 High Road
Chadwell Heath
Romford
Essex
UK
RM6 6LS

The trustees' annual report was approved on 18 January 2024 and signed on behalf of the board of trustees by:

MR KIMBUGWE
Trustee

Charity Secretary

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Independent Examiner's Report to the Trustees

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM ('the charity') for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Independent Examiner

216 High Road
Chadwell Heath
Romford
Essex
UK
RM6 6LS

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Statement of Financial Activities

Year ended 31 December 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	61,826	—	61,826	62,791
Total income		<u>61,826</u>	<u>—</u>	<u>61,826</u>	<u>62,791</u>
Expenditure					
Expenditure on charitable activities	5,6	1,612	—	1,612	19,483
Total expenditure		<u>1,612</u>	<u>—</u>	<u>1,612</u>	<u>19,483</u>
Net income and net movement in funds		<u>60,214</u>	<u>—</u>	<u>60,214</u>	<u>43,308</u>
Reconciliation of funds					
Total funds brought forward		206,318	232,566	438,884	395,576
Total funds carried forward		<u>266,532</u>	<u>232,566</u>	<u>499,098</u>	<u>438,884</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Statement of Financial Position

31 December 2023

	Note	2023 £	£	2022 £
Current assets				
Debtors	9	14,777		14,777
Cash at bank and in hand		484,321		424,107
		<u>499,098</u>		<u>438,884</u>
Net current assets			499,098	438,884
Total assets less current liabilities			499,098	438,884
			<u>499,098</u>	<u>438,884</u>
Funds of the charity				
Restricted funds			232,566	267,834
Unrestricted funds			266,532	171,050
Total charity funds	10		499,098	438,884
			<u>499,098</u>	<u>438,884</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 January 2024, and are signed on behalf of the board by:

Mr SULAIMAN NSUBUGA
Trustee

The notes on pages 6 to 11 form part of these financial statements.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Statement of Cash Flows

Year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	60,214	43,308
<i>Changes in:</i>		
Trade and other debtors	—	(14,777)
Cash generated from operations	<u>60,214</u>	<u>28,531</u>
Net cash from operating activities	<u>60,214</u>	<u>28,531</u>
Net increase in cash and cash equivalents	60,214	28,531
Cash and cash equivalents at beginning of year	<u>424,107</u>	—
Cash and cash equivalents at end of year	<u>484,321</u>	<u>28,531</u>

The notes on pages 6 to 11 form part of these financial statements.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

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2. Statement of compliance

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3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

Judgements and key sources of estimation uncertainty

The trustees have used the general agreeable assumptions in determining the balance based on the accounting standards of good practice. These are generally acceptable standards and practices.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Metro Bank	50	–	50
South Twale	44,997	–	44,997
Youth and Dinner Dinner	532	–	532
Coventry	–	–	–
Bereavement	13,090	–	13,090
New Metro	2,380	–	2,380
North	777	–	777
	<u>61,826</u>	<u>–</u>	<u>61,826</u>

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Metro Bank	930	–	930
South Twale	–	38,098	38,098
Youth and Dinner	1,167	–	1,167
Dinner	10,425	–	10,425
Coventry	2,491	–	2,491
Bereavement	9,680	–	9,680
New Metro	–	–	–
North	–	–	–
	<u>24,693</u>	<u>38,098</u>	<u>62,791</u>

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Legal	882	–	882
Sports Day	–	–	–
AGM	250	–	250
Bereavement	–	–	–
Support costs	480	–	480
	<u>1,612</u>	<u>–</u>	<u>1,612</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Legal	14,187	–	14,187
Sports Day	465	–	465
AGM	–	2,830	2,830
Bereavement	2,001	–	2,001
Support costs	–	–	–
	<u>16,653</u>	<u>2,830</u>	<u>19,483</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Legal	882	–	882	14,187
Miscellaneous	–	160	160	–
Sports Day	–	320	320	465
AGM	250	–	250	2,830
Bereavement	–	–	–	2,001
	<u>1,132</u>	<u>480</u>	<u>1,612</u>	<u>19,483</u>

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

7. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2023	2022
£	£

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

8. Trustee remuneration and expenses

No trustee was paid. They were all volunteers.

9. Debtors

	2023	2022
	£	£
Other debtors	<u>14,777</u>	<u>14,777</u>

10. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
General funds	3 <u>206,318</u>	61,826	(1,612)	<u>266,532</u>

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
General funds	2 <u>163,010</u>	24,693	(16,653)	<u>171,050</u>

Restricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
Restricted Fund 1 - desc in a/cs	3 <u>232,566</u>	—	—	<u>232,566</u>

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
Restricted Fund 1 - desc in a/cs	2 <u>232,566</u>	38,098	(2,830)	<u>267,834</u>

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Analysis of changes in net debt

	At 1 Jan 2023	Cash flows	At 31 Dec 2023
	£	£	£
Cash at bank and in hand	<u>424,107</u>	<u>60,214</u>	<u>484,321</u>

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

England & Wales - Charity number 1115442

Accounts

CHARITY REGISTRATION NUMBER: 1115442

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM
Financial Statements
31 December 2022

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Financial Statements

Year ended 31 December 2022

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Statement of financial activities	3
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Statement of cash flows	5
Notes to the financial statements	6

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and financial statements of the charity for the Year ended 31 December 2022.

Reference and administrative details

Registered charity name UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Charity registration number 1115442

Principal office 75 Derby Road
London
E7 8NH

The trustees

Ms BUKENYA
Ms KAYIRA
MR KIMBUGWE
Mr KASAATO
Mr SULAIMAN NSUBUGA
MR KASSIM (Retired 2 June 2022)

Independent examiner Fred Michael & Co
216 High Road
Chadwell Heath
Romford
Essex
UK
RM6 6LS

The trustees' annual report was approved on 18 January 2024 and signed on behalf of the board of trustees by:

MR KIMBUGWE
Trustee

Charity Secretary

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Independent Examiner's Report to the Trustees

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM ('the charity') for the Year ended 31 December 2022.

Respective responsibilities of trustees and examiner

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Independent Examiner
Fred Michael & Co
216 High Road
Chadwell Heath
Romford
Essex
UK
RM6 6LS

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Statement of Financial Activities

Year ended 31 December 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	4	24,693	38,098	62,791
Total income		24,693	38,098	62,791
Expenditure				
Expenditure on charitable activities	5,6	16,653	2,830	19,483
Total expenditure		16,653	2,830	19,483
Net income and net movement in funds		8,040	35,268	43,308
Reconciliation of funds				
Total funds brought forward		163,010	232,566	395,576
Total funds carried forward		171,050	267,834	438,884

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 10 form part of these financial statements.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Statement of Financial Position

31 December 2022

	Note	£	2022 £
Current assets			
Debtors	9	14,777	
Cash at bank and in hand		424,107	
		438,884	
Net current assets			438,884
Total assets less current liabilities			438,884
Funds of the charity			
Restricted funds			267,834
Unrestricted funds			171,050
Total charity funds	10		438,884

These financial statements were approved by the board of trustees and authorised for issue on 18 January 2024, and are signed on behalf of the board by:

Mr SULAIMAN NSUBUGA

Sulaiman Nsubuga

Trustee

The notes on pages 6 to 10 form part of these financial statements.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Statement of Cash Flows

Year ended 31 December 2022

	2022 £
Cash flows from operating activities	
Net income	43,308
<i>Changes in:</i>	
Trade and other debtors	(14,777)
Cash generated from operations	28,531
Net cash from operating activities	28,531
Net increase in cash and cash equivalents	28,531
Cash and cash equivalents at beginning of year	–
Cash and cash equivalents at end of year	28,531

The notes on pages 6 to 10 form part of these financial statements.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 75 Derby Road, London, E7 8NH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2021. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 12.

Consolidation

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011.

Judgements and key sources of estimation uncertainty

The trustees have used the general agreeable assumptions in determining the balance based on the accounting standards of good practice. These are generally acceptable standards and practices.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Metro Bank	930	–	930
South Twale	–	38,098	38,098
Youth and Dinner	1,167	–	1,167
Dinner	10,425	–	10,425
Coventry	2,491	–	2,491
Bereavement	9,680	–	9,680
	24,693	38,098	62,791

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Annual Dinner	14,187	–	14,187
Sports Day	465	–	465
Room Hire	–	2,830	2,830
Bereavement	2,001	–	2,001
	16,653	2,830	19,483

6. Expenditure on charitable activities by activity type

	Activities undertake n directly £	Total funds 2022 £
Annual Dinner	14,187	14,187
Sports Day	465	465
Room Hire	2,830	2,830
Bereavement	2,001	2,001
	19,483	19,483

7. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2022
£

The average head count of employees during the Year was Nil.

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

8. Trustee remuneration and expenses

No trustee was paid. They were all volunteers.

9. Debtors

Other debtors	2022 £ 14,777
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UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

10. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income Expenditure		At 31 December 2022
	£	£	£	£
General funds	163,010	24,693	(16,653)	171,050

Restricted funds

	At 1 January 2022	Income Expenditure		At 31 December 2022
	£	£	£	£
Restricted Fund 1 - desc in a/cs	232,566	38,098	(2,830)	267,834

11. Analysis of changes in net debt

	At 1 Jan 2022	Cash flows	At 31 Dec 2022
	£	£	£
Cash at bank and in hand	-	424,107	424,107

12. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 January 2021.

No transitional adjustments were required in the retained funds or income or expenditure for the year.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM

England & Wales - Charity number 1115442

Accounts

**UGANDA MUSLIM COMMUNITY IN UNITED
KINGDOM LIMITED**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31st December
2021**

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM LIMITED
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FOR THE YEAR ENDED 31st December 2021

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UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM LIMITED

Charity Number: 1115442

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31st December 2021

Chair Person: Kassim Muguluma

Association Secretary: Mohsen Kimbugwe

Registered Office: UGANDA MUSLIM COMMUNITY IN UNITED
KINGDOM Limited
75 Derby Road
London
E7 8NH

Charity No 1115442

Banker Lloyds Bank PLC
Silver Street
Enfield, Middlesex
EN1 3EE

Accountants MM Associates
12 Songhurst Close

Croydon
Surrey
CR0 3RQ

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM LIMITED

REPORT OF THE MANAGEMENT COMMITTEE MEMBERS

FOR THE YEAR ENDED 31st December 2021

The Management Committee Members are required by law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the Association and of its financial position at the end of that year. In preparing those financial statements the Management Committee Members are required to;

- a) Select suitable accounting policies and apply them consistently through the years
- b) Make judgements and estimates that are reasonable and prudent
- c) State whether applicable accounting standards have been followed, subject to any material departures that should be disclosed and explained in the financial statements
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Management Committee Members are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Association and enable us to ensure that the financial statements comply with the applicable standards. We are also responsible for safeguarding the assets of the Association and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Management Committee Members present their report and the financial statements of UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM Limited for the year ended 31st December 2021

DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS

The Ugandan Muslim Community in the UK (UMC) primary focus is to promote Islamic and civil values to improve the quality of life for our members and the community at large. Through seminars, workshops, work placements, sports activities and other activities we have succeed in bringing our communities together to address issues that impact their lives. The trustees and management of the UMC acknowledge that the last year was a challenge to the nation as we grappled to bring the covid-19 pandemic under control. our prayers and thoughts are with those who lost their loved ones to this pandemic. As was the case with other charity organisation our role within society was called into question and I am proud to inform you that the UMC with the assistance of a group of highly skilled volunteers UMC was able to respond in a robust manner.

Following the national safety guidelines issued by the government we were able to carry out the following;

- educated our members on how to keep safe.
- overcome the stigma that was attached to the covid-19 disease and the barriers it created in accessing the required medical assistance that sadly claimed some of our members
- safely access services like online schooling.
- conducted regular on-line Zoom sessions to keep the community in contact.
- Using zoom and other social media plat forms we offered medical advise though presentations by various medical practitioners.
- We also offered financial education and support to members in these hard times. We recognise that the times ahead will be heard and challenging as we try and navigate the post covid-19 aera, and some of these will include
- Managing financial loss and trying to assist our members gain meaningful employment
- Managing the physical and mental health of our members
- Education of our young stars
- Purchase of a community centre where we can run our actives as a community.

Funding UMC remains a members' finance charity to this point all finances have come from the members and the immediate community. This year alone members have collected £10 to help finance the activities run by the charity. On behalf of all trustees and management I would like to thank you for the continuous support, generosity and the positive spirit that we have exhibited as a community during these hard times. Declaration The trustees declare that they have approved the Trustees Report and it is signed on their behalf by Kassim Muguluma UMC Chairman

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM LIMITED
REPORT OF THE MANAGEMENT COMMITTEE MEMBERS (Continued)
FOR THE YEAR ENDED 31st December 2021

We were able to grow our membership base including organising popular activities from last year through fundraising and membership contributions for the association.

FUNDING

The Management Committee and UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM Limited volunteers worked hard on fundraising during the year. The following are the fundraising results for the year;

	2021	2020
Donations for Mosque	£ -	£ 7,900
Youth	£ 4,210	£ 2,909
Southern Women	£ 40,192	£ 49,175
Southern	£ -	£ 1,983
Coventry Comm	£ -	£ 3,439
Coventry Operations	£ 8,415	£ 11,328
North London Collection	£ 25,830	£ -
Bereavement Collections	<u>£ 15,481</u>	<u>£ -</u>
	£ 94,128	£ 76,734
	=====	=====

THANKS

We extend our gratitude to all the volunteers, members and the Management Committee for all their hard work during the year.

FINANCIAL POSITION

Details of the Association's financial position for the year are shown on pages 9-15 of the financial statements.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM LIMITED
REPORT OF THE MANAGEMENT COMMITTEE MEMBERS (Continued)
FOR THE YEAR ENDED 31st December 2021

FIXED ASSETS

The association had no fixed assets hence no movements in fixed assets during the year as set out note 3 to the financial statements show zero movement.

MANAGEMENT COMMITTEE MEMBERS

No Management Committee member has any beneficial interest in the Association. All Management Committee Members are members of the Association.

RISK MANAGEMENT AND RESERVES POLICY

The Management Committee Members actively review the major risks which the Association faces on a regular basis.

Approved by the Management Committee on 21 October 2022

Signed *Kasimu Muguluma* (Chair Person)
For and behalf of the Management Committee

REPORT OF THE INDEPENDENT EXAMINERS TO THE MEMBERS
Of
UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM LIMITED

We report on the financial statements for the year ended 31st December 2021 which are set out on the pages 9 to 15 which have been prepared on the basis of the accounting policies set out on page 13.

Respective Responsibilities of Management Committee Members and Independent Examiners

The Management Committee is responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our work, on those statements to report our opinion to you.

Basis of Statement

Our examination was carried out in accordance with General Directions given by the Charity Commissioners in anticipation of successful registration as a charity. An examination includes a review of the accounting records kept by the association and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, seeking explanations from you as Management Committee Members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention, which gives reasonable cause to believe that in any material respect the requirements to keep the accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or to which, in our opinion, attention

should be drawn in order to enable a proper understanding of the financial statements to be reached.

MM Associates
12 Songhurst Close
Croydon
Surrey
CR0 3RQ

Date: 21st October 2022

020 3561 3986
07958 685 519

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31st December 2021

2020	Restricted Funds £	Unrestricted Funds £	2021 £
£			
Incoming Resources	15,481	78,647	94,128
76,734			
 Resources expended			
Direct charitable expenditure (11,935)	-	(8,728)	(8,728)
<hr/>			
Net outgoing resources for the year 64,799	15,481	69,919	85,400
 Accumulated funds brought forward 248,526	280,735	32,590	313,325
	<hr/>		

Funds carried forward	296,216	102,509	398,725
313,325			

=====

All the above results derive from continuing activities. There were no recognisable gains or losses other than the above results.

The notes on pages 13 to 15 form part of these accounts.

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM LIMITED
BALANCE SHEET
AS AT 31st December 2021

	<u>2021</u>				
	<u>2020</u>	Notes	£	£	£
Tangible Fixed Assets		3		00	
00					
Current Assets					
Debtors and prepayments		4		200	-
Cash and bank balances					
	<u>399,123</u>				
<u>313,325</u>					

		399,323	
	313,325		
CREDITORS: Amounts falling due within one year	5	(600)	
(600)			
		<u>398,723</u>	=====
Net Assets			
	398,723	312,725	
		=====	=====
REPRESENTED BY:			
Unrestricted funds	7	313,324	248,526
Restricted funds	7	<u>85,399</u>	<u>64,199</u>
		398,723	312,725
	=====	=====	

Chair Person: *Kasimu Muguluma* Date: 21st October 2022

Treasurer: *Musa Mokwaya* Date: 21st October 2022

The notes on pages 13 - 15 form part of these accounts

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM LIMITED
DETAILED ANALYSIS OF INCOMING RESOURCES
FOR THE YEAR ENDED 31st December 2021

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM LIMITED

DETAILED ANALYSIS OF INCOMING RESOURCES

FOR THE YEAR ENDED 31st December 2021

DIRECT CHARITABLE EXPENDITURE

	<u>2020</u>	<u>Restricted</u>	<u>Unrestricted</u>	<u>2021</u>
	£	£	£	£
£				
Venue Hire	-	-	-	-
200				
Transport	-	-	-	170
Expenses refunds	-	-	-	418
Community Sermon		-	-	-
1,284				
Charity Contribution	-	-	-	-
378				
Tuition	-	-	-	-
416				
Bereavement exp	-	1,606	1,606	3,225
Donation Local	-	2,570	2,570	300
Covid Support	-	-	-	-
545				
Professional fees	-	600	600	2,600
Dinner	-	3,465	3,465	
500				
Convention	-	-	-	150
ZOOM subs	-	178	178	
Go Cardless	-	910	910	
Miscellaneous	-	-	-	
1,750				
Total Expenditure	-	9,329	9,329	11,936

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st December 2021

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the financial statements.

(a) Accounting Convention

The financial statements are prepared under the historical cost convention and on a going concern basis, which is dependent upon the availability of adequate continued funding. The nature of the Association's funding is inherently uncertain as it is only dependent on membership contributions and fundraising projects each year. Should funding be discontinued in future years, the Association would have to find other sources of funding or significantly curtail its activities.

The accounts have been prepared in compliance with and in accordance with the Statement of Recommended Practice for Charity Accounts.

(b) Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of fixed assets less their estimated residual value over their expected useful life on the following basis:

Equipment	25% per annum straight line
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(c) Income

Income is brought into the account on the basis of amounts received in the accounting period, or receivable at the accounting date and no provision is made for any actual or contingent liability to repay surplus grants. Voluntary income and donations are accounted for as received by the Association. The income from fundraising ventures is shown gross.

(d) Restricted and Unrestricted Funds

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions. They include those freely available to the Association for expenditure or appropriation to reserves for internally designated purposes.

**UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31st December 2021**

2. Taxation, including Value Added Tax

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM Limited is a voluntary Association with charitable aims and is exempt from Income Tax and Corporation Tax on its normal activities. Value Added Tax is not recoverable by the Association and as such is included in the relevant costs in the Statement of Financial Activities

3. Tangible Fixed Assets

	Equipment	Total
	£	£
Cost		
Balance at 31st December 2021	00	00
Additions	-	-
	_____	_____
Balance at 31st December 2021	<u>00</u>	<u>00</u>
Depreciation		
Balance at 1st January 2020	00	00
Charge for the year	00	00
	_____	_____
Balance at 31st December 2021	<u>00</u>	<u>00</u>
Net Book Value		
At 31st December 2021	00	00
	=====	
At 1st January 2021	00	00
	=====	=====

		<u>2021</u>		<u>2020</u>
4. Debtors			£	
£		200		-
		<u>200</u>		<u>-</u>
		=====		
	====			
5. Amount owed				2021
2020				
£			£	
Audit fee		600		-
		<u>-</u>		<u>-</u>
	600			
-				
		=====		=====

UGANDA MUSLIM COMMUNITY IN UNITED KINGDOM LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st December 2021

6. Analysis of net assets between funds

Funds	Unrestricted	Total	Restricted	
			Funds	
			£	£
	£			
Fixed assets			-	-
-				
Current assets			296,216	102,509
398,725				
Current liabilities			-	(600)
(600)				
<hr/>				
Total net assets			296,216	102,509
398,125				

=====

7. Statement of Funds

Balance at 31/12/20	Balance at 01/01/20	Incoming resources	Resources Expended	Transfers
£	£	£	£	£
Unrestricted funds 101,909	32,590	78,647	(9,328)	-
Restricted funds 296,216	280,735	15,481	-	-
Total funds 398,725	<u>313,325</u>	<u>94,128</u>	<u>(9,328)</u>	<u>-</u>

=====

The balance of any funds will be utilised in the forthcoming months to meet the delivery commitments made by the Association and future depreciation charges.