

**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

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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/>	<hr/>	

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

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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>						

		313,325	399,323	
CREDITORS: Amounts falling due within one year	5	(600)		
(600)				
			<u>398,723</u>	<u> </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 Mukwaya* 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

MEMBER FEES RECEIVABLE AND OTHER INCOME		<u>2021</u>	
<u>2020</u>			
	Restricted Funds £	Unrestricted Funds £	£
£			
Youth	-	4,210	4,210
2,909			
Fundraising	-	-	49,175
Donations	-	-	7,900
Southern Women		40,192	40,192
-			
Southern	-	-	1,983
Coventry Ops	-	8,415	8,415
11,328			
Bereavement Collect	15,481	-	15,481
-			
North London Coll		25,830	-
Other	-	-	3,439
	<u> </u>	<u> </u>	<u> </u>
	<u> </u>		
Total Incoming Resources	15,481	78,647	94,128
76,734			
	=====	=====	=====
=====			

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	-	-
	<u> </u>	<u> </u>
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
	<u> </u>	<u> </u>
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

	Unrestricted	Total	Restricted	
Funds			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				

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7. Statement of Funds

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

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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.