

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

MR KIMBUGWE
Mr KASAATO
Mr NSUBUGA

(Served from 21 April 2021 to 31
December 2023)

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 'A' or 'Q' shape 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

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
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		240,328	232,566	472,894	438,884
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>	<u>232,566</u>
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	14,777	—
Cash generated from operations	144,142	60,214
Net cash from operating activities	144,142	60,214
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	628,463	484,321

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	—	14,777

10. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

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

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

11. Analysis of changes in net debt

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