

Registered Charity Number
1121624

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE

Report and Accounts

For The Year Ended 31st May 2021

Report and Accounts

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Report and accounts
Contents

	Page
Charity information	1
Trustee's Report	2
Statement of trustees' responsibilities	4
Accountants' report	4
Statement of Financial Activities	6
Income and Expenditure account	7
Statement of total recognised gains and losses	8
Recognised Gains and Losses	9
Movements in Accumulated Funds	9
Balance sheet	10
Cash flow statement	11
Notes to the accounts	13

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Charity Information

Trustees

MR ABDIKARIM HUSSEIN ABDULLE
MR ABDULLAI HASSAN
MR ABDIHANNAN IBRAHIM WARSAME
MR ABDIRISAG OMAR
MR MOHAMOUD BARUD ABDI
MR LEBAN EGAAL
Mr ANEES HERSI

Secretary

MR ABDIKARIM HUSSEIN ABDULLE

Accountants

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

Bankers

Islamic Bank of Birmingham, Small Heath Birmingham B10 0UF

Registered office

394-396 Coventry Road, Small Heath, Birmingham B10 0UF

Registered number

1121624

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE

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

Introduction

The trustees present their annual report and accounts for the year ended 31st May 2012.

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st May 2012 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The Full name of the charity is: AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE

Date of formation 16/11/2007

The Principal Office is 394-396 Coventry Road, Small Heath, Birmingham B10 0UF

Charity Registration Number 1121624

The telephone number is

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

The advancement of education, training and relief of unemployment of young people in Birmingham. Relieve poverty, sickness and distress and promote good health particularly by the provision of advice and information. To promote for the benefit of the inhabitants of Birmingham and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants. To promote such other charitable purposes for the benefit of the community of Birmingham as the trustees shall from time to time think fit

Nature of the Governing Document and constitution of the charity

The charitable trust consisted by deeds ("the charity") and its property ("the trust fund") shall be administered and managed by the trustees under the name of AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE or by such other name as the trustees from time to time decide with the approval of the Charity commission of England and Wales ("The Commission"). The trustees shall hold the trust funds and its income upon trust to apply them for following objects ("The Objects"): promote any charitable purposes for the benefit of the community in Birmingham (herein after called the area of the benefit) in particular and in general national and international, and any other charitable purposes which the trustees from time to time determine are suitable to pursued, in connection with such advancement including the relief poverty and sickness, promotion of education and provision in the interest of the social welfare and recreational facilities.

Financial Review

Transactions and Financial position

The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (effective April 2005) and in accordance with the Financial Reporting Standard for Smaller Entities (**effective January 2007**). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

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

MR ABDIKARIM HUSSEIN ABDULLE
MR ABDULLAI HASSAN
MR ABDIHANNAN IBRAHIM WARSAME
MR ABDIRISAG OMAR
MR MOHAMOUD BARUD ABDI
MR LEBAN EGAAL

At the Annual General Meeting 06 May 2022.

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE

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

Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE

Independent Examiner's Report to the members of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 May 2021

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

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

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

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (**effective April 2008**), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

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

Accountants

The professional qualifications of the examiner are :-
Mr Mohamed Jibrill Elmi (AFA MIPA)

Tel: 0121 270 3966

Fax: 0121 247 5366

info@starlinkaccountants.co.uk

www.starlinkaccountants.co.uk

Starlink Accountants

26 Grange Road, Small Heath

Birmingham B10 9QN

The date upon which my opinion is expressed is :-

26 April 2022

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Statement of Financial Activities
for the year ended 31 May 2021

		Funds	Funds	Funds	Total Funds
	Notes	2021	2021	2021	2020
		£	£	£	£
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income		13,800	-	13,800	12,060
Activities for generating funds		18,355	-	18,355	25,674
Total incoming resources		32,155	-	32,155	37,734
Costs of charitable activities		32,093	-	32,093	36,632
Governance costs	5	4,569	-	4,569	-
Total resources expended		36,662	-	36,662	36,632
(Net outgoing resources)/net incoming resources before transfers between funds		(4,507)	-	(4,507)	1,102
(Net outgoing resources)/net incoming resources before					
Other recognised gains and losses		(4,507)	-	(4,507)	1,102
Other recognised gains and losses					
Net movement in funds		(4,507)	-	(4,507)	1,102
Reconciliation of funds					
Total funds brought forward		9,368	-	9,368	5,995
Total Funds carried forward		4,861	-	4,861	7,097

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

All activities derive from continuing operations

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Statement of Financial Activities
for the year ended 31 May 2021

Income and Expenditure Account
for the year ended 31 May 2021

	2021	2020
	£	£
Turnover	32,155	37,734
Direct costs of turnover	32,093	36,632
Gross surplus	<u>62</u>	<u>1,102</u>
Governance costs	<u>4,569</u>	<u>-</u>
Operating (deficit)/surplus	<u>(4,507)</u>	<u>1,102</u>
(Deficit)/surplus on ordinary activities before tax	<u>(4,507)</u>	<u>1,102</u>
(Deficit)/surplus for the financial year	<u>(4,507)</u>	<u>1,102</u>
Gift Aid Payments	-	-
Retained (deficit)/surplus for the financial year	<u>(4,507)</u>	<u>1,102</u>
All activities derive from continuing operations		

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Statement of Financial Activities
for the year ended 31 May 2021

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

	2021	2020
Excess of Expenditure over income before realisation of assets	(4,507)	1,102
Profit per Profit and Loss account	(4,507)	1,102
Net Movement in funds before taxation	(4,507)	1,102

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

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Accumulated funds brought forward	8,287	-	8,287	4,914
Recognised gains and losses before transfers	(4,507)	-	(4,507)	1,102
	3,780	-	3,780	6,016
Closing revenue accumulated funds	3,780	-	3,780	6,016

Designated revenue funds	Total Funds	Last year Total Funds
	2021	2020
	£	£
At 1 June	-	1,081
At 31 May	-	1,081

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

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Statement of Financial Activities
for the year ended 31 May 2021

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2021	2021	2021	2021	2020
Revenue accumulated funds	-	3,780	-	3,780	6,016
Revenue designated funds	-	-	-	-	1,081
Total funds	-	3,780	-	3,780	7,097

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

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Balance Sheet
as at 31 May 2021

	Notes	2021 £	2020 £
<i>The assets and liabilities of the charity :</i>			
Current assets			
Debtors	6	198	3,995
Cash at bank and in hand		4,663	5,373
Total current assets		<u>4,861</u>	<u>9,368</u>
Net current assets		4,861	9,368
Total assets less current liabilities		<u>4,861</u>	<u>9,368</u>
Creditors:-			
amounts due after more than one year		-	-
Net assets including pension asset / liability		<u>4,861</u>	<u>9,368</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		9,368	8,287
Net revenue funds	-	4,507	1,081
Unrestricted capital funds			
Designated fixed asset funds		-	-
Total unrestricted funds			9,368
Restricted income funds			
Restricted capital funds			
Total restricted funds		-	-
Total charity funds		<u>4,861</u>	<u>9,368</u>

Abdikarim Hussein Abdulle

Trustee

Approved by the trustees on 26 April 2022

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Cash Flow Statement
for the year ended 31 May 2021

	2021	2020
	£	£
Cash generated from operations		
Operating loss	(4,507)	-
Reconciliation to cash generated from operations:		
Depreciation	-	-
Amortisation of goodwill	-	-
Decrease in stocks	-	-
Decrease in debtors	3,797	-
Increase in creditors	-	-
	<u>(710)</u>	<u>-</u>
Cash from other sources		
Interest received	-	-
Dividends received and gift aid received from subsidiaries	-	-
Grants received for the acquisition of fixed assets	-	-
New long-term bank borrowings	-	-
New finance leases and HP contracts	-	-
Proceeds from sale of intangible fixed assets	-	-
Proceeds from sale of tangible fixed assets	-	-
Proceeds from sale of investments	-	-
	<u>-</u>	<u>-</u>
Application of cash		
Interest paid	-	-
Tax paid	-	-
Dividends paid and gift aid paid	-	-
Purchase of intangible fixed assets	-	-
Purchase of tangible fixed assets	-	-
Purchase of investments	-	-
Redemption of finance leases and HP contracts on sale of assets	-	-
Repayment of amounts borrowed	-	-
	<u>-</u>	<u>-</u>
Net decrease in cash	(710)	-
Cash at bank and in hand less overdrafts at 1 June	<u>5,373</u>	<u>5,373</u>
Cash at bank and in hand less overdrafts at 31 May	<u>4,663</u>	<u>5,373</u>
Consisting of:		
Cash at bank and in hand	4,663	5,373
Overdrafts	-	-
	<u>4,663</u>	<u>5,373</u>

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Notes to the Accounts
for the year ended 31 May 2021

1 Accounting policies

Basis of preparation of the accounts

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

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

Accounting convention

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

Incoming Resources

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

Fixed assets and depreciation

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

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives, however, it will be as follows in the future.

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE

Notes to the Accounts

for the year ended 31 May 2021

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

3 (Deficit)/surplus for the financial year 2021 £

This is stated after crediting :-

Revenue Turnover from ordinary activities	32,155
---	--------

and after charging:-

Rentals and Rates	20,000
-------------------	--------

-

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

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

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

5 Staff Costs and Emoluments 2021 £

Gross Salaries	4,569
----------------	-------

6 Debtors 2021 £

Amounts due from associated and subsidiary undertakings	198
---	-----

Amounts due after more than one year included in the total above are analysed as:-

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Notes to the Accounts
for the year ended 31 May 2021

7 Analysis of the Net Movement in Funds

2021

	£
Net movement in funds from Statement of Financial Activities	(4,507)
Net resources applied on functional fixed assets	(4,507)
Net movement in funds available for future activities	(9,014)

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

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

	funds	funds	funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	4,861	-	-
	<u>4,861</u>	<u>(4,507)</u>	<u>-</u>
	9,722		
	£	£	£

Funds at 2020	Movements in Funds as below	Transfers Between funds
£	£	£
<u>9,368</u>	<u>(3,317)</u>	<u>-</u>

(9,368) 3,317 -

Analysis of movements in funds as shown in the table above

Incoming Resources £	Outgoing Resources £	Gains & Losses £
<u>32,155</u>	<u>36,662</u>	<u>-</u>
(32,155)	(36,662)	-

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Schedule to the Statement of Financial Activities
for the year ended 31 May 2021

Status of this schedule to the Statement of Financial Activities

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

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

	Unrestricted Funds	Restricted Funds	Total Funds	Prior Period Total Funds
	2021	2021	2021	2020
	£	£	£	£
Incoming Resources				
Donations				
Grants, legacies and donations				
Other voluntary income				
Members' Contributions	7,662	-	7,662	4,416
Sponsorship income	6,138	-	6,138	7,644
Total other voluntary income	13,800	-	13,800	12,060
Total Voluntary Income	13,800	-	13,800	12,060
Activities for generating funds				
Friday Collection	10,846	-	10,846	13,624
Charity Boxes	3,811	-	3,811	5,148
Ramadan	3,698	-	3,698	6,902
Total of activities for generating funds	18,355	-	18,355	25,674
Total Incoming Resources	32,155	-	32,155	37,734
Costs of generating funds				
Charitable expenditure				
<i>Premises Costs</i>				
Rent payable	20,000	-	20,000	20,000
Rates, water and service charges	6,343	-	6,343	910
Light and heat	-	-	-	3,147
Cleaning	-	-	-	4,125
Premises repairs and renewals	5,750	-	5,750	8,200
	32,093	-	32,093	36,382
<i>Professional fees in support of charitable activities</i>				
Accountancy fees other than examiners/auditors	-	-	-	250
	-	-	-	250
Total Support costs	32,093	-	32,093	36,632
Total Expended on Charitable Activities	32,093	-	32,093	36,632
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)				
<i>Specific governance costs</i>				
Salaries - Administrative staff	4,569	-	4,569	-
Total governance costs	4,569	-	4,569	-