

Registered Charity Number
1121624

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE

Report and Accounts

For The Year Ended 31st May 2023

Report and Accounts

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Report and accounts
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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 2023

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 2023 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 2023

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE

The report of the trustees for the year ended 31 May 2023

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 2023

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 :-

20 June 2023

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Statement of Financial Activities
for the year ended 31 May 2023

		Funds	Funds	Funds	Total Funds
Notes		2023 £	2023 £	2023 £	2022 £
Incoming resources					
Incoming resources from generated funds					
		4,910	-	4,910	7,403
		25,900	-	25,900	38,683
		7,200	-	7,200	5,350
Total incoming resources					
		38,010	-	38,010	51,436
Costs of charitable activities					
		29,298	-	29,298	34,928
		5,680	-	5,680	13,474
		34,978	-	34,978	48,402
Net incoming resources before transfers between funds					
		3,032	-	3,032	3,034
Net incoming resources before Other recognised gains and losses					
		3,032	-	3,032	3,034
Net movement in funds					
		3,032	-	3,032	3,034
Reconciliation of funds					
		-	7,895	7,895	-
Total Funds carried forward					
		3,032	7,895	10,927	3,034

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 2023

Income and Expenditure Account
for the year ended 31 May 2023

	2023	2022
	£	£
Turnover	38,010	51,436
Direct costs of turnover	29,298	34,928
Gross surplus	<u>8,712</u>	<u>16,508</u>
Governance costs	<u>5,680</u>	<u>13,474</u>
Operating surplus	<u>3,032</u>	<u>3,034</u>
Surplus on ordinary activities before tax	<u>3,032</u>	<u>3,034</u>
Surplus for the financial year	<u>3,032</u>	<u>3,034</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>3,032</u>	<u>3,034</u>
All activities derive from continuing operations		

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Statement of Financial Activities
for the year ended 31 May 2023

Statement of Total Recognised Gains and Losses
for the year ended 31 May 2023

	2023	2022
Excess of Expenditure over income before realisation of assets	3,032	3,034
Profit per Profit and Loss account	3,032	3,034
Net Movement in funds before taxation	3,032	3,034

Movements in revenue and capital funds
for the year ended 31 May 2023

Revenue accumulated funds	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Accumulated funds brought forward	4,861	-	4,861	-
Recognised gains and losses before transfers	3,032	-	3,032	3,034
	7,893	-	7,893	3,034
Closing revenue accumulated funds	7,893	-	7,893	3,034
			£	£

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Statement of Financial Activities
for the year ended 31 May 2023

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2023	2023	2023	2023	2022
Revenue accumulated funds	-	7,893	-	7,893	3,034

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 2023

	Notes	2023 £	2022 £
<i>The assets and liabilities of the charity :</i>			
Current assets			
Cash at bank and in hand		3,034	15,011
amounts due within one year	6	(15,011)	(7,116)
Net current (liabilities)/assets		<u>(11,977)</u>	<u>7,895</u>
Total assets less current liabilities		<u>(11,977)</u>	<u>7,895</u>
Creditors:-			
amounts due after more than one year		-	-
Net (liabilities)/assets including pension asset / liability		<u>(11,977)</u>	<u>7,895</u>
<i>The funds of the charity :</i>			
Unrestricted income funds			
Unrestricted revenue accumulated funds		7,895	4,861
Net revenue funds		4,082	3,032
Unrestricted capital funds			
Designated fixed asset funds		-	-
Total unrestricted funds			
Restricted income funds			
Restricted capital funds			
Total restricted funds		-	-
Total charity funds		<u>11,977</u>	<u>7,895</u>

Abdikarim Hussein Abdulle

Trustee

Approved by the trustees on 20 June 2023

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Cash Flow Statement
for the year ended 31 May 2023

	2023	2022
	£	£
Cash generated from operations		
Operating profit	3,032	-
Reconciliation to cash generated from operations:		
Depreciation	-	-
Amortisation of goodwill	-	-
Decrease in stocks	-	-
Decrease in debtors	-	-
Increase in creditors	7,895	-
	<u>10,927</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 increase in cash	10,927	-
Cash at bank and in hand less overdrafts at 1 June	<u>15,011</u>	<u>15,011</u>
Cash at bank and in hand less overdrafts at 31 May	<u>25,938</u>	<u>15,011</u>
Consisting of:		
Cash at bank and in hand	3,034	15,011
Overdrafts	<u>-</u>	<u>-</u>
	3,034	15,011

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Notes to the Accounts
for the year ended 31 May 2023

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 2023

2 Winding up or dissolution of the charity

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

3 Surplus for the financial year **2023**
£

This is stated after crediting :-

Revenue Turnover from ordinary activities 38,010

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 **2023**
£

Gross Salaries 5,680

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Notes to the Accounts
for the year ended 31 May 2023

6 Creditors: amounts falling due within one year **2023**
£

Amounts due to associated or subsidiary undertakings 15,011

7 Analysis of the Net Movement in Funds **2023**
£

Net movement in funds from Statement of Financial Activities 3,032

Net resources applied on functional fixed assets 3,032

Net movement in funds available for future activities **6,064**

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	3,034	-	-
Current Liabilities	(15,011)	-	-
	<u>3,034</u>	<u>4,082</u>	<u>-</u>
	(8,943)		
	£	£	£

Funds at 2022	Movements in Funds as below	Transfers Between funds
£	£	£
<u>7,895</u>	<u>4,859</u>	<u>-</u>

(7,895) (4,859) -

Analysis of movements in funds as shown in the table above

Incoming Resources	Outgoing Resources	Gains & Losses
£	£	£
<u>38,010</u>	<u>34,978</u>	<u>-</u>
(38,010)	(34,978)	-

AL-SUNNAH COMMUNITY EDUCATION AND RECREATION CENTRE
Schedule to the Statement of Financial Activities
for the year ended 31 May 2023

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
	2023	2023	2023	2022
	£	£	£	£
Incoming Resources				
Donations				
Grants, legacies and donations				
Other voluntary income				
Members' Contributions	3,975	-	3,975	5,918
Sponsorship income	935	-	935	1,485
Total other voluntary income	4,910	-	4,910	7,403
Total Voluntary Income	4,910	-	4,910	7,403
Activities for generating funds				
Friday Collection	12,407	-	12,407	10,964
Ramadan	13,493	-	13,493	27,719
Total of activities for generating funds	25,900	-	25,900	38,683
Proof - if this line equals zero it will autohide	-7,200	0	-7,200	-5,350
Total Incoming Resources	30,810	-	30,810	46,086
Costs of generating funds				
Charitable expenditure				
Premises Costs				
Rent payable	20,000	-	20,000	23,390
Light and heat	6,256	-	6,256	2,072
Cleaning	3,042	-	3,042	-
Premises repairs and renewals	-	-	-	9,466
	29,298	-	29,298	34,928
Total Support costs	29,298	-	29,298	34,928
Total Expended on Charitable Activities	29,298	-	29,298	34,928
Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work (including management and administration costs)				
Specific governance costs				
Salaries - Administrative staff	5,680	-	5,680	13,474
Total governance costs	5,680	-	5,680	13,474