

Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023  
for  
Altaqwah Somali Centre

Hartrose Associates Ltd  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

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for the Year Ended 31 March 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1129651

### **Principal address**

31-33 Andover Street  
Sheffield  
S3 9EE

### **Trustees**

S Saleh  
D Hasan  
M Bashe  
S A Musse  
M F Hassan

### **Independent Examiner**

Mr Akhtar Hussain  
Hartrose Associates Ltd  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

Approved by order of the board of trustees on 25 March 2024 and signed on its behalf by:

S Saleh - Trustee

Independent Examiner's Report to the Trustees of  
Altaqwah Somali Centre

**Independent examiner's report to the trustees of Altaqwah Somali Centre**

I report to the charity trustees on my examination of the accounts of Altaqwah Somali Centre (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Mr Akhtar Hussain

Hartrose Associates Ltd  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

25 March 2024

Altaqwah Somali Centre

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		44,136	106,615
<b>EXPENDITURE ON</b>			
Raising funds	2	2,995	1,455
Other		21,160	20,513
<b>Total</b>		24,155	21,968
<b>NET INCOME</b>		19,981	84,647
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		181,214	96,567
<b>TOTAL FUNDS CARRIED FORWARD</b>		201,195	181,214

The notes form part of these financial statements

Altaqwah Somali Centre

Balance Sheet  
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	75,000	75,000
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		126,375	106,394
<b>CREDITORS</b>			
Amounts falling due within one year	6	(180)	(180)
<b>NET CURRENT ASSETS</b>		<u>126,195</u>	<u>106,214</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		201,195	181,214
<b>NET ASSETS</b>		<u>201,195</u>	<u>181,214</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>201,195</u>	<u>181,214</u>
<b>TOTAL FUNDS</b>		<u>201,195</u>	<u>181,214</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 March 2024 and were signed on its behalf by:

S Saleh - Trustee

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. RAISING FUNDS

### Raising donations and legacies

	31.3.23	31.3.22
	£	£
Support costs	2,364	555

### Investment management costs

	31.3.23	31.3.22
	£	£
Property repairs	631	900
Aggregate amounts	2,995	1,455

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	106,615
	<hr/>
<b>EXPENDITURE ON</b>	
Raising funds	1,455
	<hr/>
Other	20,513
	<hr/>
<b>Total</b>	21,968
	<hr/>
<b>NET INCOME</b>	84,647
	<hr/>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	96,567
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	181,214
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**5. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 April 2022 and 31 March 2023	75,000
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<b>NET BOOK VALUE</b>	
At 31 March 2023	75,000
	<hr/>
At 31 March 2022	75,000
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Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Other creditors	180	180
	<u>180</u>	<u>180</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	181,214	19,981	201,195
	<u>181,214</u>	<u>19,981</u>	<u>201,195</u>
<b>TOTAL FUNDS</b>	<u>181,214</u>	<u>19,981</u>	<u>201,195</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	44,136	(24,155)	19,981
	<u>44,136</u>	<u>(24,155)</u>	<u>19,981</u>
<b>TOTAL FUNDS</b>	<u>44,136</u>	<u>(24,155)</u>	<u>19,981</u>

**Comparatives for movement in funds**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	96,567	84,647	181,214
	<u>96,567</u>	<u>84,647</u>	<u>181,214</u>
<b>TOTAL FUNDS</b>	<u>96,567</u>	<u>84,647</u>	<u>181,214</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	106,615	(21,968)	84,647
	<u>106,615</u>	<u>(21,968)</u>	<u>84,647</u>
<b>TOTAL FUNDS</b>	<u>106,615</u>	<u>(21,968)</u>	<u>84,647</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	96,567	104,628	201,195
<b>TOTAL FUNDS</b>	<u>96,567</u>	<u>104,628</u>	<u>201,195</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	150,751	(46,123)	104,628
<b>TOTAL FUNDS</b>	<u>150,751</u>	<u>(46,123)</u>	<u>104,628</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	44,136	106,615
<b>Total incoming resources</b>	44,136	106,615
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Property repairs	631	900
<b>Other</b>		
Wages	9,587	-
<b>Support costs</b>		
<b>Management</b>		
Wages	-	8,340
Rates and water	4,209	1,700
Insurance	165	-
Light and heat	3,653	4,111
Telephone	662	799
Sundries	693	250
Cleaning costs	1,741	1,729
Rent	-	1,500
	11,123	18,429
<b>Finance</b>		
Postage and stationery	450	-
Bank charges	455	-
Card reader	680	-
	1,585	-
<b>Other</b>		
Social events	329	525
<b>Governance costs</b>		
Legal and professional fees	900	2,114
<b>Total resources expended</b>	24,155	21,968
<b>Net income</b>	19,981	84,647