

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Altaqwah Somali Centre

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

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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 31 May 2026 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 2025.

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

31 May 2026

Altaqwah Somali Centre

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		71,766	100,801
EXPENDITURE ON			
Raising funds	2	24,599	36,751
Other		9,815	10,760
Total		34,414	47,511
NET INCOME		37,352	53,290
RECONCILIATION OF FUNDS			
Total funds brought forward		254,485	201,195
TOTAL FUNDS CARRIED FORWARD		291,837	254,485

The notes form part of these financial statements

Altaqwah Somali Centre

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	5	75,000	75,000
CURRENT ASSETS			
Cash at bank and in hand		217,017	179,664
CREDITORS			
Amounts falling due within one year	6	(180)	(179)
NET CURRENT ASSETS		<u>216,837</u>	<u>179,485</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		291,837	254,485
NET ASSETS		<u>291,837</u>	<u>254,485</u>
FUNDS	7		
Unrestricted funds		<u>291,837</u>	<u>254,485</u>
TOTAL FUNDS		<u>291,837</u>	<u>254,485</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 May 2026 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

	31.3.25	31.3.24
	£	£
Support costs	22,215	30,526

Investment management costs

	31.3.25	31.3.24
	£	£
Property repairs	2,384	6,225
Aggregate amounts	24,599	36,751

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	100,801
	<hr/>
EXPENDITURE ON	
Raising funds	36,751
Other	10,760
	<hr/>
Total	47,511
	<hr/>
NET INCOME	53,290
RECONCILIATION OF FUNDS	
Total funds brought forward	201,195
	<hr/>
TOTAL FUNDS CARRIED FORWARD	254,485
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5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2024 and 31 March 2025	75,000
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NET BOOK VALUE	
At 31 March 2025	75,000
	<hr/> <hr/>
At 31 March 2024	75,000
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	180	179
	<u>180</u>	<u>179</u>

7. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	254,485	37,352	291,837
	<u>254,485</u>	<u>37,352</u>	<u>291,837</u>
TOTAL FUNDS	<u>254,485</u>	<u>37,352</u>	<u>291,837</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	71,766	(34,414)	37,352
	<u>71,766</u>	<u>(34,414)</u>	<u>37,352</u>
TOTAL FUNDS	<u>71,766</u>	<u>(34,414)</u>	<u>37,352</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	201,195	53,290	254,485
	<u>201,195</u>	<u>53,290</u>	<u>254,485</u>
TOTAL FUNDS	<u>201,195</u>	<u>53,290</u>	<u>254,485</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	100,801	(47,511)	53,290
	<u>100,801</u>	<u>(47,511)</u>	<u>53,290</u>
TOTAL FUNDS	<u>100,801</u>	<u>(47,511)</u>	<u>53,290</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	201,195	90,642	291,837
TOTAL FUNDS	<u>201,195</u>	<u>90,642</u>	<u>291,837</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 £
Unrestricted funds			
General fund	172,567	(81,925)	90,642
TOTAL FUNDS	<u>172,567</u>	<u>(81,925)</u>	<u>90,642</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	71,766	100,801
Total incoming resources	71,766	100,801
EXPENDITURE		
Investment management costs		
Property repairs	2,384	6,225
Other		
Wages	9,815	10,760
Support costs		
Management		
Rates and water	3,423	2,794
Light and heat	8,341	3,572
Telephone	823	741
Sundries	654	2,047
Cleaning costs	-	1,352
	13,241	10,506
Finance		
Postage and stationery	511	1,207
Bank charges	1,240	1,090
	1,751	2,297
Other		
Social events	6,023	10,518
Governance costs		
Legal and professional fees	1,200	7,205
Total resources expended	34,414	47,511
Net income	37,352	53,290