THE ASSAHABA CENTRE BRISTOL

England & Wales · Charity number 1135512

Details

Other names	The Assahaba Mosque and Islamic Centre Bristol
Status	Registered
Legal form	Charitable company
Company number	07085430
Registered	2010-04-14
Register	View on the Charity Commission register

Contact

Address	8 Colne Green Keynsham Bristol BS31 1UH
Phone	07802237529
Email	Bassam@shahin.org

Activities

Objects: A THE PROMOTION OF RACIAL HARMONY FOR THE PUBLIC BENEFIT AND IN PARTICULAR WITHIN THE CITY OF BRISTOL BYI PROMOTING KNOWLEDGE AND MUTUAL UNDERSTANDING BETWEEN DIFFERENT RACIAL GROUPSII ADVANCING EDUCATION AND RAISING AWARENESS ABOUT DIFFERENT RACIAL GROUPS TO PROMOTE GOOD RELATIONS BETWEEN PERSONS OF DIFFERENT GROUPS AND IN PARTICULAR THOSE OF ARAB ORIGIN OR HERITAGEIII WORKING TOWARD ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF RACEB THE PROMOTION OF EQUALITY AND DIVERSITY, FOR THE PUBLIC BENEFIT, IN PARTICULAR IN THE CITY OF BRISTOL BYI THE ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF RACE, GENDER, DISABILITY, SEXUAL ORIENTATION OR RELIGIONII ADVANCING EDUCATION AND RAISING AWARENESS IN EQUALITY AND DIVERSITYIII CONDUCTING OR COMMISSIONING RESEARCH ON EQUALITY AND DIVERSITY ISSUES, IN PARTICULAR INCLUDING THOSE OF ARAB HERITAGE, AND PUBLISHING THE USEFUL RESULTS TO THE PUBLICC TO DEVELOP THE CAPACITY AND SKILLS OF THE DISADVANTAGED ARAB MUSLIM COMMUNITY IN THE CITY OF BRISTOL BYI ENABLING ARAB MUSLIMS INDIVIDUALS AND GROUPS TO ADDRESS THEIR NEEDS AND ACHIEVE THEIR GOALS THROUGH LEARNINGII ASSISTING ARAB MUSLIM INDIVIDUALS AND GROUPS TO RAISE THE VOICE OF ARAB MUSLIM COMMUNITIES AND INFLUENCE DECISIONS THAT MATTER TO THEMIII PROMOTING THEIR EMPLOYABILITY AND ENABLING THE ARAB MUSLIM INDIVIDUALS AND GROUPS TO BE INVOLVED AND CONTRIBUTE TO IMPROVING SERVICES ACROSS THE WIDER COMMUNITIESD THE ADVANCEMENT OF THE RELIGION OF ISLAM IN ACCORDANCE WITH THE TENETS AND DOCTRINES OF THE HOLY QUR'AN AND SUNNAHE SUCH OTHER CHARITABLE OBJECTS AS MAY FROM TIME TO TIME BE DETERMINED SUBJECT TO THE PRIOR WRITTEN CONSENT OF THE CHARITY COMMISSIONERS FOR ENGLAND AND WALES

Activities: The charity works to promote racial harmony by increasing knowledge and mutual understanding for the general community by holding meetings with other communities and religious groups also trying to promote integration of the Arab community with other communities which will benefit all.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Economic/community Development/employment
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** CITY OF BRISTOL
- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£107,346	£29,719	-	-
2024-03-31	£42,054	£42,818	-	-
2023-03-31	£42,554	£33,254	-	-
2022-03-31	£27,878	£26,474	-	-
2021-03-31	£17,039	£58,730	-	-

Trustees

Name	Role	Appointed
MABRUK MABRUK AZIZ	Chair	
BASSAM MOHAMMED SHAHIN		
KAMEL SAKER		
YOUSEF HADROS ALTHEFEERI		2020-02-16

Accounts

THE ASSAHABA CENTRE BRISTOL

Report to the Trustees for the year ended 31st March 2025

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the independently examined financial statements for the year ended 31st March 2025.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Administrative details

THE ASSAHABA CENTRE BRISTOL

Contact

MR SHAHIN
8 COLNE GREEN
KEYNSHAM
BRISTOL
BS31 1UH

Charity Registration number 1135512 – Company No. 07085430

Trustees who served during the year:

Bassam Shahin
Kamel Saker
Mubruk Aziz

Yousef Althefeeri

Governing document

MEMORANDUM AND ARTICLES OF ASSOCIATION INCORPORATED 24 NOVEMBER 2009
THE CHARITY WORKS TO PROMOTE RACIAL HARMONY BY INCREASING KNOWLEDGE AND MUTUAL UNDERSTANDING FOR THE GENERAL COMMUNITY BY HOLDING MEETINGS WITH OTHER COMMUNITIES AND RELIGIOUS GROUPS ALSO TRYING TO PROMOTE INTEGRATION OF THE ARAB COMMUNITY WITH OTHER COMMUNITIES WHICH WILL BENEFIT ALL.

How our activities deliver public benefit

We believe the above activities are carried out for the public benefit

Risk Assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that as far as possible, systems are in place to mitigate exposure to the major risks.

The Assahaba Centre

Trustees Annual Report for year ending March 2025

Reserves Policy

THE ASSAHABA CENTRE BRISTOL should have unrestricted reserves of between three and six months running costs.

Review of the year and plans for future periods.

In April 2025 the Trustees met to reflect on the charity's business during the year ending March 2025 to take into consideration activities; Ramadan, helping the community with their needs and encouraging them to get on with other communities and faith groups. Also to discuss the high energy expenses.

The Trustees took the opportunity to discuss a donation of £2500.00 to MUSLIM AID Charity for humanitarian aid. The decision to make this donation was approved.

As we know Ramadan is a very important month for our community. We use it to get people together. In March 2025 Ramadan was successful. We had arranged one night a week to feed nearly 200 people; the event was open to all communities. The expense for this holy month was paid for directly by donors to restaurants. There were 5 of these nights in Ramadan.

Donations to the Ramadan account were not great; only £392.50 as shown on the balance sheet.

We also took a decision to provide evening meals for approximately 20 charity volunteers daily during Ramadan. The cost of approximately £4000.00 was paid from the Ramadan account. We still have a reasonable balance of £5912.63.

In addition to activities during Ramadan there are similar activities that take place during the year to keep people connected and they are working successfully.

The last annual report mentioned that we had received card reading machines. The donations in April 2024 were a total of £5431.38. The donations increased to £17586.46 in March 2025 and a total of £40513.14 during the financial year, because of the card reading machines.

The Assahaba Centre

Trustees Annual Report for year ending March 2025

This financial year was a challenge in respect of fund raising for funds needed to complete the building project Although there was an increase in donations to £106953.00 with a surplus of £89000.00, this has still not reached our target.

A review of the energy prices and expenses;

The 2023/24 the electricity bills totalled £9942.90.

In July 2024 we downgraded the supply which meant that the centre is running on a cheaper tariff, so the 2024/25 electricity bills were £5221.88. Subsequently, we received a total refund of £4112.00 in January and February 2025 for over charges by British Gas from April to July 2024.

As usual the trustees will always aim to work towards the charity's objectives for and with the community.

As trustees we will always try our best to implement and work towards the objectives of the charity.

Trustees' Responsibilities Statement - Charitable Company

The trustees (who are also directors of Assahaba Centre Bristol for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Assahaba Centre

Trustees Annual Report for year ending March 2025

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By Order of the Trustees

This report was approved by the Trustees on ....

On behalf of the Trustees ....

Independent Examiner's Report to the Trustees of The Assahaba Centre Bristol

I report on the accounts of the company for the year ended 31st March 2025 which are set out on pages 6 to 11

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Dick Maule FCA
The Cross House, South Woodchester, GL5 5EL

Date

The Assahaba Centre Bristol

Statement of Financial Activities
for the year ended 31st. March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Funds 2024 £
Income from					
Donations		106,484	393	106,877	41,595
Miscellanous					
Feed in tariffs received		469	-	469	459
Total		106,953	393	107,346	42,053
Expenditure on:					
Charitable activities		25,272	4,447	29,719	42,818
Total	[2]	25,272	4,447	29,719	42,818
Net income / [expenditure]		81,681	(4,054)	77,627	(764)
Total funds brought forward		476,817	9,967	486,784	487,548
Transfers between funds		-	-	-	-
Total funds carried forward		558,497	5,914	564,411	486,784

The Assahaba Centre Bristol

Company number 07085430

Balance sheet as at 31st.March 2025

	2025	2024
Tangible assets	£	£
Fixed assets	332,030	339,248
Current assets		
Cash at bank and in hand	232,756	147,912
	232,756	147,912
Current liabilities		
Creditors: amounts falling due within 12 months	(375)	(375)
Net Current assets	232,381	147,537
Total assets	564,411	486,784
Unrestricted funds		
General funds	558,497	476,817
Restricted funds	5,914	9,967
Total funds	564,411	486,784

For the year ended 31st March 2025
The company was entitled to the exemption from audit under section 477[2]
of the Companies Act 2006
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Signed:

Date:

The Assahaba Centre Bristol

Notes to the accounts for the year ended 31st. March 2025

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) as update by Update Bulletin 2, the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii]Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii]The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v]Income from charitable trading activity are accounted for when earned.

[vi]Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i]Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated dirctly to such activities and those costs of an indirect nature necessary to support them

[iii]All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

The Assahaba Centre Bristol

Notes to the accounts for the year ended 31st. March 2025

(1) Principal Accounting Policies

(e) Fixed assets
Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum for equipment.
Items costing over £500 are capitalised.
In order to comply with FRS 102 the building is depreciated at 2% per annum..

(2) Expenditure

	Charitable Activities 2025	Total 2024
	£	£
Garage hire	750	1,800
Repairs and maintenance	360	3,698
Bank charges	561	209
Independent examination	450	375
Donations	2,500	-
I.T.	349	259
Building security and fire alarm costs	-	777
Events	4,447	7,760
Utilities	11,662	20,591
Sundry	-	93
Depreciation	7,218	7,218
Consumeables	1,267	-
Print, publicity, post and stationery	155	39
	29,719	42,818

(3) Creditors

	£	£
Falling due within 12 months		
Sundry creditors and accruals	375	375

The Assahaba Centre Bristol

Notes to the accounts for the year ended 31st. March 2025

(4) Tangible Fixed Assets

	Office Equipment £	Property £	Total £
Cost			
balance brought forward	1,750	392,322	394,072
additions in the year	-	-	-
	1,750	392,322	394,072
Depreciation			
balance brought forward	1,750	53,074	54,824
charge for the year	-	7,218	7,218
	1,750	60,292	62,042
Net book value at 31st. March 2025	-	332,030	332,030
Net book value at 31st. March 2024	-	339,248	339,248

(5) Movements in funds

	Balance at 1.4.2024 £	Income £	Expenditure £	Transfers £	Balance at 31.03.2025 £
Restricted funds					
Ramadan donations	9,967	393	(4,447)	-	5,914
Unrestricted funds					
General funds	476,817	106,953	(25,272)	-	558,497

Prior year

	Balance at 01.04.2023 £	Income £	Expenditure £	Balance at Transfers £	Balance at 31.03.2024 £
Restricted funds					
Ramadan donations	13,288	4,499	(7,820)	-	9,967
Unrestricted funds					
General funds	474,260	37,555	(34,998)	-	476,817

Notes to the accounts for the year ended 31st. March 2025

(6) Analysis of prior year funds to comply with FRS102.
Statement of Financial Activities
for the year ended 31st. March 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Funds 2023
	£	£	£	£
Income from				
Donations	37,096	4,499	41,595	42,129
Miscellanous				
Feed in tariffs received	459	-	459	424
Total	37,555	4,499	42,053	42,554
Expenditure on:				
Charitable activities	34,998	7,820	42,818	33,254
Total	34,998	7,820	42,818	33,254
Net income / [expenditure]	2,557	(3,321)	(764)	9,300
Total funds brought forward	474,260	13,288	487,548	478,248
Transfers between funds	-	-	-	-
Total funds carried forward	476,817	9,967	486,784	487,548

Accounts

THE ASSAHABA CENTRE BRISTOL

Report to the Trustees for the year ended 31st March 2024

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the independently examined financial statements for the year ended 31st March 2024.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Administrative details

THE ASSAHABA CENTRE BRISTOL

Contact

MR SHAHIN
8 COLNE GREEN
KEYNSHAM
BRISTOL
BS31 1UH

Charity Registration number 1135512 – Company No. 07085430

Trustees who served during the year:

Bassam Shahin

Kamel Saker

Mubruk Aziz

Yousef Althefeeri

Governing document

MEMORANDUM AND ARTICLES OF ASSOCIATION INCORPORATED 24 NOVEMBER 2009

THE CHARITY WORKS TO PROMOTE RACIAL HARMONY BY INCREASING KNOWLEDGE AND MUTUAL UNDERSTANDING FOR THE GENERAL COMMUNITY BY HOLDING MEETINGS WITH OTHER COMMUNITIES AND RELIGIOUS GROUPS ALSO TRYING TO PROMOTE INTEGRATION OF THE ARAB COMMUNITY WITH OTHER COMMUNITIES WHICH WILL BENEFIT ALL.

How our activities deliver public benefit

We believe the above activities are carried out for the public benefit

Risk Assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that as far as possible, systems are in place to mitigate exposure to the major risks.

Reserves Policy

THE ASSAHABA CENTRE BRISTOL should have unrestricted reserves of between three and six months running costs.

Review of the year and plans for future periods.

In March 2024 the trustees had to meet to plan for the month of Ramadan 2024, it is the month when a lot of activities between the communities take place and invitations are sent to the neighbours and others to join the festivities. Integration and cohesion was felt through the whole month and we have see that continuing. The meeting also concentrated on encouraging collection of donations. It was decided to get card machine readers and we have seen an improvement by getting them. We received the card readers in March 2024, so the improvement will show in the 2024/2025 year end.

In April 2024 the trustees met again to look into the finances of the charity and the improvement which we mentioned in our April 2023 report. Unfortunately this has not been completed due to the high cost involved but we are still working on it. Energy prices have been a big problem as listed in the Expense Sheet but downgrading the electricity supply has now been booked for April 2024 which will make a great difference.

The accounts shows Total Expenses for year ending 2023/2024 as £42,818 including depreciation and Ramadan expenses [2023:£33,254]. This high total is due to the electricity and gas costs. [Utlilties 2024 :£20,591 2023: £14,289] As trustees we try our utmost to only spend the charity donation on the upkeep and renovation of the community centre and any other spending towards the objectives of the charity.

Despite the high expenses we have managed to have a surplus of £2,557 [2023:10.173]. We have in Ramadan year ending 2024 managed to care for needy families in the community and always try to identify these families and individuals throughout the year.

Despite the deficit in the Ramadan account of £3,321 we still have a healthy balance of £9,966.[2023:£13,288].

As trustees we will always try our best to implement and work towards the objectives of the charity.

Trustees' Responsibilities Statement - Charitable Company

The trustees (who are also directors of Assahaba Centre Bristol for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By Order of the Trustees

This report was approved by the Trustees on ....

On behalf of the Trustees ....

Independent Examiner's Report to the Trustees of The Assahaba Centre Bristol

I report on the accounts of the company for the year ended 31st March 2024 which are set out on pages 5 to 10

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Dick Maule FCA
The Cross House, South Woodchester, GL5 5EL

Date

The Assahaba Centre Bristol

Statement of Financial Activities
for the year ended 31st. March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Funds 2023 £
Income from					
Donations		37,096	4,499	41,595	42,129
Miscellanous					
Feed in tariffs received		459	-	459	424
Total		37,555	4,499	42,053	42,554
Expenditure on:					
Charitable activities		34,998	7,820	42,818	33,254
Total	[2]	34,998	7,820	42,818	33,254
Net income / [expenditure]		2,557	(3,321)	(764)	9,300
Total funds brought forward		474,260	13,288	487,548	478,248
Transfers between funds		-	-	-	-
Total funds carried forward		476,817	9,967	486,784	487,548

The Assahaba Centre Bristol

Company number 07085430

Balance sheet as at 31st.March 2024

	2024	2023
Tangible assets	£	£
Fixed assets	339,248	346,466
Current assets		
Cash at bank and in hand	147,912	141,457
	147,912	141,457
Current liabilities		
Creditors: amounts falling due within 12 months	(375)	(375)
Net Current assets	147,537	124,564
Total assets	486,784	478,248
Unrestricted funds		
General funds	476,817	464,088
Restricted funds	9,967	14,160
Total funds	486,784	478,248

For the year ended 31st March 2024
The company was entitled to the exemption from audit under section 477[2]
of the Companies Act 2006
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Signed:

Date:

The Assahaba Centre Bristol

Notes to the accounts for the year ended 31st. March 2024

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) as update by Update Bulletin 2, the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii]Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii]The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v]Income from charitable trading activity are accounted for when earned.

[vi]Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i]Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated dirctly to such activities and those costs of an indirect nature necessary to support them

[iii]All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

The Assahaba Centre Bristol

Notes to the accounts for the year ended 31st. March 2024

(1) Principal Accounting Policies

(e) Fixed assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum for equipment.

Items costing over £500 are capitalised.

In order to comply with FRS 102 the building is depreciated at 2% per annum..

(2) Expenditure

	Charitable Activities 2024	Total 2023
	£	£
Garage hire	1,800	1,800
Repairs and maintenance	3,698	175
Bank charges	209	233
Independent examination	375	375
Non capitalised equipment		200
I.T.	259	296
Building security and fire alarm costs	777	-
Events	7,760	8,619
Utilities	20,591	14,289
Sundry	93	48
Depreciation	7,218	7,218
Print, publicity, post and stationery	39	-
	42,818	26,474

(3) Creditors

	£	£
Falling due within 12 months		
Sundry creditors and accruals	375	375

The Assahaba Centre Bristol

Notes to the accounts for the year ended 31st. March 2024

(4) Tangible Fixed Assets

	Office Equipment £	Property £	Total £
Cost			
balance brought forward	1,750	392,322	394,072
additions in the year	-	-	-
	1,750	392,322	394,072
Depreciation			
balance brought forward	1,750	45,856	47,606
charge for the year	-	7,218	7,218
	1,750	53,074	54,824
Net book value at 31st. March 2024	-	339,248	339,248
Net book value at 31st. March 2023	-	346,466	346,466

(5) Movements in funds

	Balance at 1.4.2023 £	Income £	Expenditure £	Transfers £	Balance at 31.03.2024 £
Restricted funds					
Ramadan donations	13,288	4,499	(7,820)	-	9,967
Unrestricted funds					
General funds	474,260	37,555	(34,998)	-	476,817

Prior year

	Balance at 01.04.2022 £	Income £	Expenditure £	Balance at Transfers £	Balance at 31.03.2023 £
Restricted funds					
Ramadan donations	14,160	3,993	(8,679)	3,813	13,288
Unrestricted funds					
General funds	464,088	38,561	(24,575)	(3,813)	474,260

(6) Analysis of prior year funds to comply with FRS102.
Statement of Financial Activities
for the year ended 31st. March 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Funds 2022 £
Income from				
Donations	38,136	3,993	42,129	26,319
Miscellanous				
Feed in tariffs received	424	-	424	1,559
Total	38,561	3,993	42,554	27,878
Expenditure on:				
Charitable activities	24,575	8,679	33,254	26,474
Total	24,575	8,679	33,254	26,474
Net income / [expenditure]	13,986	(4,686)	9,300	1,404
Total funds brought forward	464,088	14,160	478,248	476,843
Transfers between funds	(3,813)	3,813	-	-
Total funds carried forward	474,260	13,288	487,548	478,248

THE ASSAHABA CENTRE BRISTOL

England & Wales - Charity number 1135512

Accounts

THE ASSAHABA CENTRE BRISTOL

Report to the Trustees for the year ended 31st March 2023

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the independently examined financial statements for the year ended 31st March 2023.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Administrative details

THE ASSAHABA CENTRE BRISTOL

Contact

MR SHAHIN
8 COLNE GREEN
KEYNSHAM
BRISTOL
BS31 1UH

Charity Registration number 1135512 – Company No. 07085430

Trustees who served during the year:

Bassam Shahin Kamel Saker Mubruk Aziz Yousef Althefeeri,

Governing document

MEMORANDUM AND ARTICLES OF ASSOCIATION INCORPORATED 24 NOVEMBER 2009
THE CHARITY WORKS TO PROMOTE RACIAL HARMONY BY INCREASING KNOWLEDGE AND MUTUAL UNDERSTANDING FOR THE GENERAL COMMUNITY BY HOLDING MEETINGS WITH OTHER COMMUNITIES AND RELIGIOUS GROUPS ALSO TRYING TO PROMOTE INTEGRATION OF THE ARAB COMMUNITY WITH OTHER COMMUNITIES WHICH WILL BENEFIT ALL.

How our activities deliver public benefit

We believe the above activities are carried out for the public benefit

THE ASSAHABA CENTRE BRISTOL

Report to the Trustees for the year ended 31st March 2023

Risk Assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that as far as possible, systems are in place to mitigate exposure to the major risks.

Reserves Policy

THE ASSAHABA CENTRE BRISTOL should have unrestricted reserves of between three and six months running costs.

In April 2023 the Trustees met to look into the charity's finances, activities and possible improvements to the building in use.

Finances

It was encouraging to see an increase in the donations from £26000.00 in the year ending 31 March 2022 to £38560.00 including £424.00 income from the solar panels in the year ending 31 March 2023.

There was a concern re the energy prices;

> In the year ending 31 March 2022, the gas expense was £3700.00 compared to £4200.00 in the year ending 31 March 2023.
>
> In the year ending 31 March 2022, the electricity expense was £2500.00 which increased to £8900.00 in the year ending 31 March 2023.

The electricity expense is a major concern and we decided to decrease the power capability coming into the building in the coming year. This could save £200.00 - £300.00 per month.

Despite the above there was a surplus of £17000.00.

Activities

During the year, the Trustees remained committed to help the community with their needs, such as schooling, finding accommodation, jobs and helping non English speakers with their problems. The community benefits from this help all year.

During Ramadan, the needy were supplied with food supplies of meat and chicken as well as groceries for them to prepare meals in their own homes.

This help was needed and appreciated.

The cost amounted to £4800.00.

Building Improvements

The ladies who attend the centre had requested improvements and extension to the washing facilities and toilets.

The completion of the work cost £3813.00.

Further improvements to the building will be considered in 2023/ 2024. In particular the creation of a mezzanine floor in the main hall.

The Trustees will always try their very best to implement the objectives of the charity.

Trustees' Responsibilities Statement - Charitable Company

The trustees (who are also directors of Assahaba Centre Bristol for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By Order of the Trustees

This report was approved by the Trustees on ....

On behalf of the Trustees ....

Independent Examiner's Report to the Trustees of The Assahaba Centre Bristol

I report on the accounts of the company for the year ended 31st March 2023 which are set out on pages 6 to 11

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Dick Maule FCA
The Cross House, South Woodchester, GL5 5EL

Date

The Assahaba Centre Bristol

Statement of Financial Activities
for the year ended 31st. March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Funds 2022 £
Income from					
Donations		38,136	3,993	42,129	26,319
Miscellanous					
Feed in tariffs received		424	-	424	1,559
Total		38,561	3,993	42,554	27,878
Expenditure on:					
Charitable activities		24,575	8,679	33,254	26,474
Total	[2]	24,575	8,679	33,254	26,474
Net income / [expenditure]		13,986	(4,686)	9,300	1,404
Total funds brought forward		464,088	14,160	478,248	476,843
Transfers between funds		(3,813)	3,813	-	-
Total funds carried forward		474,260	13,288	487,548	478,248

The Assahaba Centre Bristol

Company number 07085430

Balance sheet as at 31st.March 2023

	2023	2022
Tangible assets	£	£
Fixed assets	346,466	353,684
Current assets		
Cash at bank and in hand	141,457	124,939
	141,457	124,939
Current liabilities		
Creditors: amounts falling due within 12 months	(375)	(375)
Net Current assets	141,082	124,564
Total assets	487,548	478,248
Unrestricted funds		
General funds	474,260	464,088
Restricted funds	13,288	14,160
	487,548	478,248
Total funds		

For the year ended 31st March 2023
The company was entitled to the exemption from audit under section 477[2]
of the Companies Act 2006
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Signed:

Date:

The Assahaba Centre Bristol

Notes to the accounts for the year ended 31st. March 2023

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) as update by Update Bulletin 2, the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii]Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii]The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v]Income from charitable trading activity are accounted for when earned.

[vi]Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i]Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated dirctly to such activities and those costs of an indirect nature necessary to support them

[iii]All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

The Assahaba Centre Bristol

Notes to the accounts for the year ended 31st. March 2023

(1) Principal Accounting Policies

(e) Fixed assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum for equipment.

Items costing over £500 are capitalised.

In order to comply with FRS 102 the building is depreciated at 2% per annum..

(2) Expenditure

	Charitable Activities 2023	Total 2022
	£	£
Garage hire	1,800	1,800
Repairs and maintenance	175	5,269
Bank charges	233	45
Independent examination	375	375
Non capitalised equipment	200	-
I.T.	296	200
Building security and fire alarm costs	-	1,378
Events	8,619	3,248
Utilities	14,289	6,928
Sundry	48	13
Depreciation	7,218	7,218
Print, publicity, post and stationery	-	-
	33,254	26,474

(3) Creditors

	£	£
Falling due within 12 months		
Sundry creditors and accruals	375	375

The Assahaba Centre Bristol

Notes to the accounts for the year ended 31st. March 2023

(4) Tangible Fixed Assets

	Office Equipment £	Property £	Total £
Cost			
balance brought forward	1,750	392,322	394,072
additions in the year	-	-	-
	1,750	392,322	394,072
Depreciation			
balance brought forward	1,750	38,638	40,388
charge for the year	-	7,218	7,218
	1,750	45,856	47,606
Net book value at 31st. March 2023	-	346,466	346,466
Net book value at 31st. March 2022	-	353,684	353,684

(6) Movements in funds

	Balance at 1.4.2022 £	Income £	Expenditure £	Transfers £	Balance at 31.03.2023 £
Restricted funds					
Ramadan donations	14,160	3,993	(8,679)	3,813	13,288
Unrestricted funds					
General funds	464,088	38,561	(24,575)	(3,813)	474,260

Prior year

	Balance at 1.4.2021 £	Income £	Expenditure £	Balance at Transfers £	Balance at 31.03.2022 £
Restricted funds					
Ramadan donations	10,300	1,948	(3,248)	5,160	14,160
Unrestricted funds					
General funds	466,543	25,930	(23,226)	(5,160)	464,088

Notes to the accounts for the year ended 31st. March 2023

(7) Analysis of prior year funds to comply with FRS102.
Statement of Financial Activities
for the year ended 31st. March 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Funds 2021 £
Income from				
Donations	24,371	1,948	26,319	17,039
Miscellanous				
Feed in tariffs received	1,559	-	1,559	-
Total	25,930	1,948	27,878	17,039
Expenditure on:				
Charitable activities	23,226	3,248	26,474	58,730
Total	23,226	3,248	26,474	58,730
Net income / [expenditure]	2,705	(1,300)	1,404	(41,691)
Total funds brought forward	466,543	10,300	476,843	518,534
Transfers between funds	(5,160)	5,160	-	-
Total funds carried forward	464,088	14,160	478,248	476,843

Accounts

THE ASSAHABA CENTRE BRISTOL

Report to the Trustees for the year ended 31st March 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the independently examined financial statements for the year ended 31st March 2022.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

Administrative details

THE ASSAHABA CENTRE BRISTOL

Contact

MR SHAHIN
8 COLNE GREEN
KEYNSHAM
BRISTOL
BS31 1UH

Charity Registration number 1135512 – Company No. 07085430

Trustees who served during the year:

Bassam Shahin
Kamel Saker
Mubruk Aziz

Yousef Althefeeri,

Governing document

MEMORANDUM AND ARTICLES OF ASSOCIATION INCORPORATED 24 NOVEMBER 2009

THE CHARITY WORKS TO PROMOTE RACIAL HARMONY BY INCREASING KNOWLEDGE AND MUTUAL UNDERSTANDING FOR THE GENERAL COMMUNITY BY HOLDING MEETINGS WITH OTHER COMMUNITIES AND RELIGIOUS GROUPS ALSO TRYING TO PROMOTE INTEGRATION OF THE ARAB COMMUNITY WITH OTHER COMMUNITIES WHICH WILL BENEFIT ALL.

How our activities deliver public benefit

We believe the above activities are carried out for the public benefit

THE ASSAHABA CENTRE BRISTOL

Report to the Trustees for the year ended 31st March 2022

Risk Assessment

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that as far as possible, systems are in place to mitigate exposure to the major risks.

Reserves Policy

THE ASSAHABA CENTRE BRISTOL should have unrestricted reserves of between three and six months running costs.

Review of the year and plans for future periods.

The Trustees had met in April 2022 to discuss the charity's finances, activities and improvements to the building during the above year.

Donations coming in were of a concern for the trustees after the downturn of donations in 2020/21 reached £15400 only but it was a relief to report that in 2021/22 the level of donations had increased to almost £26000 and hoping it will keep increasing to help the charity 's trustees to fulfil the charity objectives and future improvements to the building.

During the year a major improvement authorised by the Trustees was installing new cameras at the cost of £1377.00.

In the 2020/21 Trustee's report it was agreed that £5160.29 to be transferred from account 51428381 to account 51471597 also £3355.36 was transferred from account 51428381 to account 51471597.
A total of £8515.65 was done on 31 March 2022.

The trustees were happy that the charity's finances are in good shape and in credit.

Ramadan was approaching in 2021 so the trustees had to make another very difficult decision of not having a great deal of activities other than prayers with social distancing, unlike previous years when we provided cooked meals for the communities to enable other communities to meet and people to mix. The decision was taken for Health and Safety reasons as Covid19 was present. Instead we provided uncooked and unprepared food and delivered it to the needy in the community. It worked well and it was appreciated by them.

Helping members of the community is our top priority. During the year we helped housing refugees, showing them the way to settle and help all the time was available to them. In the same time help was available for foreign students to guide them to find accommodation etc.

The Trustees had looked at the future improvement and decided not to set any project but if needed will act at the time.

The Trustees will always try their best to work for the objectives of the charity.

Trustees' Responsibilities Statement - Charitable Company

The trustees (who are also directors of Assahaba Centre Bristol for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

By Order of the Trustees

This report was approved by the Trustees on ....

On behalf of the Trustees ....

Independent Examiner's Report to the Trustees of The Assahaba Centre Bristol

I report on the accounts of the company for the year ended 31st March 2022 which are set out on pages 5 to 10

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Dick Maule FCA
The Cross House, South Woodchester, GL5 5EL

Date

The Assahaba Centre Bristol

Statement of Financial Activities
for the year ended 31st. March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Funds 2021 £
Income from					
Donations		24,371	1,948	26,319	17,039
Miscellanous					
Feed in tariffs received		1,559	-	1,559	-
Total		25,930	1,948	27,878	17,039
Expenditure on:					
Charitable activities		23,226	3,248	26,474	58,730
Total	[2]	23,226	3,248	26,474	58,730
Net income / [expenditure]		2,705	(1,300)	1,404	(41,691)
Total funds brought forward		466,543	10,300	476,843	518,534
Transfers between funds		(5,160)	5,160	-	-
Total funds carried forward		464,088	14,160	478,248	476,843

The Assahaba Centre Bristol

Company number 07085430

Balance sheet as at 31st.March 2022

	2022	2021
Tangible assets	£	£
Fixed assets	353,684	360,902
Current assets		
Cash at bank and in hand	124,939	116,317
	124,939	116,317
Current liabilities		
Creditors: amounts falling due within 12 months	(375)	(375)
Net Current assets	124,564	115,942
Total assets	478,248	476,843
Unrestricted funds		
General funds	464,088	466,543
Restricted funds	14,160	10,300
	478,248	476,843
Total funds		

For the year ended 31st March 2022
The company was entitled to the exemption from audit under section 477[2]
of the Companies Act 2006
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Signed:

Date:

The Assahaba Centre Bristol

Notes to the accounts for the year ended 31st. March 2022

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) as update by Update Bulletin 2, the Charities Act 2011 and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

(b) Fund accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii]Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii]The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v]Income from charitable trading activity are accounted for when earned.

[vi]Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i]Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated dirctly to such activities and those costs of an indirect nature necessary to support them

[iii]All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

The Assahaba Centre Bristol

Notes to the accounts for the year ended 31st. March 2022

(1) Principal Accounting Policies

(e) Fixed assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum for equipment.

Items costing over £500 are capitalised.

In order to comply with FRS 102 the building is depreciated at 2% per annum..

(2) Expenditure

	Charitable Activities 2022	Total 2021
	£	£
Garage hire	1,800	1,800
Repairs and maintenance	5,269	271
Waste collection	-	250
Bank charges	45	-
Renovation costs and professional fees	-	30,335
Independent examination	375	375
Non capitalised equipment	-	-
I.T.	200	256
Building security and fire alarm costs	1,378	1,210
Events	3,248	10,918
Utilities	6,928	5,459
Sundry	13	-
Depreciation	7,218	7,855
Print, publicity, post and stationery	-	-
	26,474	58,730

(3) Creditors

	£	£
Falling due within 12 months		
Sundry creditors and accruals	375	375

The Assahaba Centre Bristol

Notes to the accounts for the year ended 31st. March 2022

(4) Tangible Fixed Assets

	Office Equipment	Property	Total
	£	£	£
Cost			
balance brought forward	1,750	392,322	394,072
additions in the year	-	-	-
	1,750	392,322	394,072
Depreciation			
balance brought forward	1,750	31,420	33,170
charge for the year	-	7,218	7,218
	1,750	38,638	40,388
Net book value at 31st. March 2022	-	353,684	353,684
Net book value at 31st. March 2021	-	360,902	360,902

(6) Movements in funds

	Balance at 1.4.2021	Income	Expenditure	Transfers	Balance at 31.03.2022
	£	£	£	£	£
Restricted funds					
Ramadan donations	10,300	1,948	(3,248)	5,160	14,160
Unrestricted funds					
General funds	466,543	25,930	(23,226)	(5,160)	464,088

Prior year

	Balance at 1.4.2020	Income	Expenditure	Balance at Transfers	
	£	£	£	£	
Restricted funds					
Ramadan donations	19,562	1,656	(10,918)	-	10,300
Unrestricted funds					
General funds	498,972	15,382	(47,812)	-	466,543

Notes to the accounts for the year ended 31st. March 2022

(7) Analysis of prior year funds to comply with FRS102.
Statement of Financial Activities
for the year ended 31st. March 2021

	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total 2021	Funds 2020
		£	£	£	£
Income from					
Donations		15,382	1,656	17,039	70,837
Total		15,382	1,656	17,039	70,837
Expenditure on:					
Charitable activities		47,812	10,918	58,730	91,513
Total	[2]	47,812	10,918	58,730	91,513
Net income / [expenditure]		(32,429)	(9,262)	(41,691)	(20,676)
Total funds brought forward		498,972	19,562	518,534	539,210
Total funds carried forward		466,543	10,300	476,843	518,534