

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 Asshaba Centre Bristol

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

	Notes	Unrestricted Funds	Restricted Funds	Total	Funds
		2023	2023	2023	2022
		£	£	£	£
Income from					
Donations		38,136	3,993	42,129	26,319
Miscellaneous					
Feed in tariffs received		424	-	424	1,559
Total		<u>38,561</u>	<u>3,993</u>	<u>42,554</u>	<u>27,878</u>
Expenditure on:					
Charitable activities		<u>24,575</u>	<u>8,679</u>	<u>33,254</u>	<u>26,474</u>
Total	[2]	<u>24,575</u>	<u>8,679</u>	<u>33,254</u>	<u>26,474</u>
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		<u>(3,813)</u>	<u>3,813</u>	<u>-</u>	<u>-</u>
Total funds carried forward		<u><u>474,260</u></u>	<u><u>13,288</u></u>	<u><u>487,548</u></u>	<u><u>478,248</u></u>

The Asshaba Centre Bristol

Company number 07085430

Balance sheet as at 31st.March 2023

	2023	2022
Tangible assets	£	£
Fixed assets	<u>346,466</u>	<u>353,684</u>
Current assets		
Cash at bank and in hand	<u>141,457</u>	<u>124,939</u>
	<u>141,457</u>	<u>124,939</u>
Current liabilities		
Creditors: amounts falling due within 12 months	<u>(375)</u>	<u>(375)</u>
Net Current assets	<u>141,082</u>	<u>124,564</u>
Total assets	<u><u>487,548</u></u>	<u><u>478,248</u></u>
Unrestricted funds		
General funds	474,260	464,088
Restricted funds	<u>13,288</u>	<u>14,160</u>
	<u><u>487,548</u></u>	<u><u>478,248</u></u>
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 directly 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	Total
	2023	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	-	-
	<u>33,254</u>	<u>26,474</u>

(3) Creditors

	£	£
Falling due within 12 months		
Sundry creditors and accruals	<u>375</u>	<u>375</u>

The Asshaba 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	-	-	-
	<u>1,750</u>	<u>392,322</u>	<u>394,072</u>
Depreciation			
balance brought forward	1,750	38,638	40,388
charge for the year	-	7,218	7,218
	<u>1,750</u>	<u>45,856</u>	<u>47,606</u>
Net book value at 31st. March 2023	<u>-</u>	<u>346,466</u>	<u>346,466</u>
Net book value at 31st. March 2022	<u>-</u>	<u>353,684</u>	<u>353,684</u>

(6) Movements in funds

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

Prior year

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

The Asshaba Centre Bristol

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	Restricted Funds	Total	Funds
	2022	2022	2022	2021
	£	£	£	£
Income from				
Donations	24,371	1,948	26,319	17,039
Miscellaneous				
Feed in tariffs received	<u>1,559</u>	<u>-</u>	<u>1,559</u>	<u>-</u>
Total	25,930	1,948	27,878	17,039
Expenditure on:				
Charitable activities	<u>23,226</u>	<u>3,248</u>	<u>26,474</u>	<u>58,730</u>
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	<u>(5,160)</u>	<u>5,160</u>	<u>-</u>	<u>-</u>
Total funds carried forward	<u><u>464,088</u></u>	<u><u>14,160</u></u>	<u><u>478,248</u></u>	<u><u>476,843</u></u>