

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 Altheferi

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

The Asshaba Centre Bristol

Company number 07085430

Balance sheet as at 31st.March 2024

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

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 Asshaba 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 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 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	Total
	2024	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	-
	<u>42,818</u>	<u>26,474</u>

(3) Creditors

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

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	-	-	-
	<u>1,750</u>	<u>392,322</u>	<u>394,072</u>
Depreciation			
balance brought forward	1,750	45,856	47,606
charge for the year	-	7,218	7,218
	<u>1,750</u>	<u>53,074</u>	<u>54,824</u>
 Net book value at 31st. March 2024	 <u>-</u>	 <u>339,248</u>	 <u>339,248</u>
 Net book value at 31st. March 2023	 <u>-</u>	 <u>346,466</u>	 <u>346,466</u>

(5) Movements in funds

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

Prior year

	Balance at 01.04.2022 £	Income £	Expenditure £	Balance at 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>

The Asshaba Centre Bristol

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

(6) Analysis of prior year funds to comply with FRS102.

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

	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	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