

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 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.

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	Restricted Funds	Total	Funds
		2025	2025	2025	2024
		£	£	£	£
Income from					
Donations		106,484	393	106,877	41,595
Miscellaneous					
Feed in tariffs received		469	-	469	459
Total		<u>106,953</u>	<u>393</u>	<u>107,346</u>	<u>42,053</u>
Expenditure on:					
Charitable activities		<u>25,272</u>	<u>4,447</u>	<u>29,719</u>	<u>42,818</u>
Total	[2]	<u>25,272</u>	<u>4,447</u>	<u>29,719</u>	<u>42,818</u>
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		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds carried forward		<u><u>558,497</u></u>	<u><u>5,914</u></u>	<u><u>564,411</u></u>	<u><u>486,784</u></u>

The Asshaba Centre Bristol

Company number 07085430

Balance sheet as at 31st.March 2025

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

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 Asshaba 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 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 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	Total
	2025	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
	<u>29,719</u>	<u>42,818</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 2025

(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	53,074	54,824
charge for the year	-	7,218	7,218
	<u>1,750</u>	<u>60,292</u>	<u>62,042</u>
Net book value at 31st. March 2025	<u>-</u>	<u>332,030</u>	<u>332,030</u>
Net book value at 31st. March 2024	<u>-</u>	<u>339,248</u>	<u>339,248</u>

(5) Movements in funds

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

Prior year

	Balance at 01.04.2023 £	Income £	Expenditure £	Balance at 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>

The Asshaba Centre Bristol

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	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	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