

CHARITY REGISTRATION NUMBER 1139994
MASJID AL HUDA

FINANCIAL STATEMENTS
30 SEPTEMBER 2023

MASJID AL HUDA

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MASJID AL HUDA

TRUSTEES ANNUAL REPORT PERIOD TO 30 SEPTEMBER 2023

The Trustees have pleasure in presenting their report and the unaudited financial statements of the Charity for the period to 30 SEPTEMBER 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name MASJID AL HUDA

CHARITY REGISTRATION number 1139994

Registered office: 8-14 Britannia Street, Leicester, LE1 3LE

THE Trustees

The Trustees who served the charity during the period were as follows:

Omar Shire

Moussa Barkhadleh

Abdirahman Hassan

Ismail Mohamed Farah

Abdirashid Barkhadle

Charity Accountants

Fusion Accounting Ltd

398A East Park Road, Leicester, LE5 5HH

STRUCTURE, GOVERNANCE AND MANAGEMENT

MASJID AL HUDA is a charitable trust governed by its trust deed executed on the 15th May 2010 and the trust was registered with the Charity Commission on the 24th of January 2011.

OBJECTIVES AND ACTIVITIES

The objectives of the organisation, as set out in its governing document are:

- (I) to advance the religion of Islam, by means of, but not exclusively, promoting the teachings and tenets of Islam, provision of facilities for worship, provision of facilities for Islamic education and provision of an Islamic library, in accordance with the teachings of the Quran and the Sunnah of the Prophet Muhammad (Pbuh) as defined and interpreted by the Ahle Sunnah Wal Jamaa-ah;
- (II) the advancement of education, by means of, but not exclusively, the provision of Somali, English and Arabic language classes, provision of training, supplementary education, adult learning classes, and activities for mainstream educational subjects;
- (III) to relieve financial hardship among victims of natural disasters, the poor and needy in the UK and abroad by means of, but not exclusively, providing or paying for items, services and facilities, including the provision of food, clean water and accommodation for the said persons;
- (IV) to promote any other charitable purpose for the benefit of those in need that the trustees from time to time determine.

MASJID AL HUDA
TRUSTEES ANNUAL REPORT *(continued)*
PERIOD TO 30 SEPTEMBER 2023

ACHIEVEMENTS AND PERFORMANCE

During the period the trustees continued to provide a place for prayer and worship for over 300 local Muslims, Islamic education classes for children, and religious talks and conferences benefitting over 350 people. This had helped the trustees to advance Islam and education for public benefit. During the year the trustees also secured additional donations for disaster and flood relief in Somalia benefitting over 400 people.

PUBLIC BENEFIT STATEMENT

The trustees have considered the general guidance on public benefit issued by the Charity Commission and has taken due regard of that guidance. The trustees consider that they are satisfied that the charity's activities do benefit the public as it is advancing Islam for public benefit and meeting an identifiable need among needy. The trustees have benefitted many needy individuals and families and has helped them to alleviate their financial needs in times of desperation.

GRANT MAKING POLICY

The charity gave grants during the period as a one-off to poor people (via a local charity) in Somalia and the criteria is that the beneficiaries reside in a poor area and are victims of disaster to meet their basic needs.

FINANCIAL REVIEW

The trustees secured income of £48,870 during the period from donations. The expenditure during the period (mainly premises costs) was £44,044. This generated a surplus of £4,826 for the period. The charity has a policy not to hold reserves, so any surplus funds will be used for future charitable expenditure.

PLANS FOR FUTURE PERIODS

Future plans are to continue to run the Mosque and Islamic education classes and to secure further donations to sustain the costs of the charity going forward.

MASJID AL HUDA
TRUSTEES ANNUAL REPORT *(continued)*
PERIOD TO 30 SEPTEMBER 2023

RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

The report was approved by the Trustees on 30/07/2024

And signed on their behalf by

OShire

Omar Shire
Chairman & Trustee

MASJID AL HUDA

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 30th September 2023.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is sufficient for external scrutiny.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have 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.



M Suleman
Principal Accountant
Fusion Accounting Ltd, 398A east Park Road Leicester LE5 5HH

30/07/2024

MASJID AL HUDA

STATEMENT OF FINANCIAL ACTIVITIES (SOFA) PERIOD TO 30 SEPTEMBER 2023

		Unrestricted Funds	Restricted Funds	Total Funds Period to 30 Sep 23	Total 30 Sep 22
	Note	£	£	£	£
INCOME from					
donations and legacies	2	48,870	-	48,870	24,807
charitable activities					
other trading activity					
Investment income					
Other income					
Total		48,870	-	48,870	24,807
EXPENDITURE					
on raising funds	3	-	-	-	-
charitable activities	4	44,044	-	44,044	25,535
other expenditure	5	-	-	-	-
Total		44,044	-	44,044	25,535
Net Income before Tax		4,826	-	4,826	(728)
Tax payable		-	-	-	-
Net income after Tax		4,826	-	4,826	(728)
Net gains/losses on assets					
NET INCOME		4,826	-	4,826	(728)
Transfers between funds		-	-	-	-
Net movement in funds		-	-	-	-
Reconciliation of funds					
Total funds brought forward		(3,742)	-	(3,742)	(3,014)
Total funds carried forward		1,084	-	1,084	(3,742)

MASJID AL HUDA

BALANCE SHEET PERIOD TO 30 SEPTEMBER 2023

		Unrestricted Funds	Restricted Funds	Total Funds Period to 30 Sep 23	Total 30 Sep 22
	Note	£	£	£	£
CURRENT ASSETS					
Cash in hand and bank		4,534	-	4,534	(142)
Total		4,534	-	4,534	(142)
LIABILITIES					
Creditors falling due within one year	7	3,450	-		3,600
Net current assets					3,600
Total assets less current liabilities				1,084	(3,742)
Total Net Assets				1,084	(3,742)
The funds of the charity					
Unrestricted funds				1,084	(3,742)
Restricted funds				-	-
Total				1,084	(3,742)

These accounts were approved by the Trustees on 30/07/2024

And signed on their behalf by

OShire

Omar Shire
Chairman & Trustee

MASJID AL HUDA

NOTES TO THE FINANCIAL STATEMENTS PERIOD TO 30 SEPTEMBER 2023

1. ACCOUNTING POLICIES

a) Basis of accounting

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The new accounting policies are relevant to the size and nature of the charity's income for the period.

The change in accounting policy has only resulted in minor non-material differences arising. As such no requirement to restate prior or current year figures has arisen.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Fund accounting

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of any of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

c) Incoming resources

Voluntary income, including donations, gifts and legacies and grants that provide core funding or are of a general nature, are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

d) Resources expended

Expenditure is recognised when a liability is incurred. Funding provided through contractual agreements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being an unavoidable commitment.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

MASJID AL HUDA

NOTES TO THE FINANCIAL STATEMENTS (continued) PERIOD TO 30 SEPTEMBER 2023

2. Staff Disclosures

No staff costs incurred during the period as volunteers were used for activities.

Total number of staff employed during the period is 0.

3. LIABILITIES: Amounts falling due within one year

	£
Trade creditors	
Accountancy & Examination Fees for 2023	450
Loans for repairs	3,000
	=====
TOTAL	3,450

4. CONNECTED PARTY TRANSACTIONS

There were no payments made to any trustee or connected person during the period for any remuneration or expenses.