

Registered Charity Number  
1142204

Kowneyn Education and Cultural Centre

Report and Accounts

For The Year Ended 31st March 2022

Report and Accounts

## **Kowneyn Education and Cultural Centre**

### **The report of the trustees for the year ended 31 March 2022**

#### **Introduction**

The trustees present their annual report and accounts for the year ended 31st March 2020

The board of trustees are satisfied with the performance of the charity during the year and the position at 31st March 2020 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

#### **Name, registered office and constitution of the charity**

The Full name of the charity is: Kowneyn Education and Cultural Centre

<i>Date of formation</i>	02 June 2011
<i>The Principal Office is</i>	THE GARRISON CENTRE 106 GARRISON LANE BIRMINGHAM B9 4BS
<i>Charity Registration Number</i>	1142204
<i>The telephone number is</i>	07947435156

#### ***A summary of the objects of the charity as set out in its governing document.***

The trustees shall hold the trust funds and its income upon trust to apply them for the following objects (the objects) for any charitable purposes for the benefit of the community in Bordesley green in the city of Birmingham (the area of benefit), and in particular the advancement of the Islamic religion primarily but not exclusively, and any other charitable purposes which the trustees from time to time determine are suitable to be pursued in connection with such advancement including the relief of poverty and sickness, the promotion of education and the provision in the interests of social welfare of recreational facilities.

#### **Structure, Governance and Management**

The charitable trust consisted by deeds ("the charity ") and its property ("the trust fund") shall be administered and managed by the trustees under the name of Kowneyn Education and Cultural Centre or by such other name as the trustees.

from time to time decide with the approval of the Charity commission of England and Wales ("The Commission").

The trustees shall hold the trust funds and its income upon trust to apply them for

following objects ("The Objects "): The trustees shall hold the trust funds and its income upon trust to apply them for the following objects (the objects) for any charitable purposes for the benefit of the community in Bordesley green in the city of Birmingham (the area of benefit), and in particular the advancement of the Islamic religion primarily but not exclusively, and any other charitable purposes which the trustees from time to time determine are suitable to be pursued

## Financial Review

The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (effective April 2005) and in accordance with the Financial Reporting Standard for Smaller Entities ( **effective January 2007** ). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

## The members of the Board of Trustees of the Charity during the year ended

Mr Mohamud salah  
Mr Asli Hassa Mahamed  
Mr Abdulmajid Mohamed Hersi  
Mr Hassan Abdirizak  
Mr Hussien Abdillahi Osman

At the Annual General Meeting 13 January 2023

## Statement of Trustees' Responsibilities

Charity Law requires the Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They 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.

## **Kowneyn Education and Cultural Centre**

### **Independent Examiner's Report to the members of the charity**

#### **Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31.03.2022**

##### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. Consequently, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to: -

- a) examine the accounts under section 43 of the Act.
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, and.
- c) to state whether matters have come to my attention.

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the Statement of Recommended Practice issued by the Charity Commissioners for England & Wales (**effective April 2008**), on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

##### **Accountants**

The professional qualifications of the examiner are: -

Mr M.Jibrill

Tel: 0121 270 3966

Fax: 0121 247 5366

info@starlinkaccountants.co.uk

www.starlinkaccountants.co.uk

Starlink Accountants

26 Grange Road, Small Heath

Birmingham B10 9QN

The date upon which my opinion is expressed is: -

27 April 2023

**Kowneyn Education and Cultural Centre**  
**Statement of Financial Activities**  
**for the year ended 31 March**  
**2022**

		Funds	Funds	Funds	Total Funds
	Notes	2022 £	2022 £	2022 £	2021 £
<b>Incoming resources</b>					
<i>Incoming resources from generated funds</i>					
Activities for generating funds		36,159	-	36,159	37,219
<i>Other Incoming Resources</i>		-	-	-	10,000
<b>Total incoming resources</b>		<b>36,159</b>	<b>-</b>	<b>36,159</b>	<b>47,219</b>
 <i>Costs of charitable activities</i>		 39,746	 -	 39,746	 42,021
<b>Total resources expended</b>		<b>39,746</b>	<b>-</b>	<b>39,746</b>	<b>42,021</b>
 <b>(Net outgoing resources)/net incoming resources before transfers between funds</b>		 (3,587)	 -	 (3,587)	 5,198
<b>(Net outgoing resources)/net incoming resources before Other recognised gains and losses</b>		 (3,587)	 -	 (3,587)	 5,198
<b>Other recognised gains and losses</b>					
<b>Net movement in funds</b>		<b>(3,587)</b>	<b>-</b>	<b>(3,587)</b>	<b>5,198</b>
 <b>Reconciliation of funds</b>					
 <i>Total funds brought forward</i>		 -	 145,284	 145,284	 145,284
<b>Total Funds carried forward</b>		<b>(3,587)</b>	<b>145,284</b>	<b>141,697</b>	<b>150,482</b>

**Income and Expenditure Account  
for the year ended 31 March 2022**

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Turnover</b>	36,159	37,219
Direct costs of turnover	39,746	42,021
<b>Gross deficit</b>	<u>(3,587)</u>	<u>(4,802)</u>
<b>Operating deficit</b>	<u>(3,587)</u>	<u>(4,802)</u>
Realised Gains on investments	-	10,000
<b>(Deficit)/surplus on ordinary activities before tax</b>	<u>(3,587)</u>	<u>5,198</u>
<b>(Deficit)/surplus for the financial year</b>	<u>(3,587)</u>	<u>5,198</u>
Gift Aid Payments	-	-
<b>Retained (deficit)/surplus for the financial year</b>	<u>(3,587)</u>	<u>5,198</u>

**All activities derive from continuing operations**

**Statement of Total Recognised Gains and Losses  
for the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
Excess of Expenditure over income before realisation of assets	(3,587)	(4,802)
Realised Gains on investments	-	10,000
Profit per Profit and Loss account	<u>(3,587)</u>	<u>5,198</u>
<b>Net Movement in funds before taxation</b>	<u>(3,587)</u>	<u>5,198</u>

**Movements in revenue and capital funds  
for the year ended 31 March 2022**

Revenue accumulated funds	Unrestricted	Restricted	Total Funds	Last year Funds	Funds	Total Funds
			2022 £	2022 £	2022 £	2021 £
Accumulated funds brought forward	-	-	-	-		
Recognised gains and losses before transfers	(3,587)	-	(3,587)	5,198		
			(3,587)	-	(3,587)	5,198
<b>Closing revenue accumulated funds</b>	<b>(3,587)</b>	<b>-</b>	<b>(3,587)</b>	<b>5,198</b>		

Designated revenue funds	Total	Last year Funds	Total Funds
		2022 £	2021 £
At 1 April		-	145,284
At 31 March		-	145,284

Summary of funds	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2022	2022	2022	2022	2021
Revenue accumulated funds	-	(3,587)	-	(3,587)	5,198
Revenue designated funds	-	-	-	-	145,284
<b>Total funds</b>	<b>-</b>	<b>(3,587)</b>	<b>-</b>	<b>(3,587)</b>	<b>150,482</b>

**Kowneyn Education and Cultural  
Centre  
Balance Sheet  
as at 31 March 2022**

	Notes	2022 £	2021 £
<b><i>The assets and liabilities of the charity :</i></b>			
<b>Fixed assets</b>			
Land & buildings - freehold		192,000	192,000
<b>Current assets</b>			
Debtors			
Cash at bank and in hand		5,697	28,284
<b>Net current assets</b>		<hr/> 5,697	<hr/> 28,284
<b>Total assets less current liabilities</b>		<hr/> 197,697	<hr/> 220,284
<b>Creditors: -</b>			
amounts due after more than one year	6	(56,000)	(75,000)
<b>Net assets including pension asset / liability</b>		<hr/> 141,697	<hr/> 145,284
<b><i>The funds of the charity:</i></b>			
<b>Unrestricted income funds</b>			
		-	
Net revenue funds		3,587	5,198
<b>Unrestricted capital funds</b>			
Designated revenue funds		- 145,284	- 140,086
<b>Total charity funds</b>		<hr/> 141,697	<hr/> 145,284



**Kowneyn Education and Cultural Centre**  
**Notes to the Accounts**  
**for the year ended 31 March 2022**

**1 Accounting policies**

***Basis of preparation of the accounts***

***Accounting convention***

***Incoming Resources***

Incoming resources consist of donations and membership contributions are accounted for on a receivable basis.

***Fixed assets and depreciation***

2 Winding up or dissolution of the charity.

3 (Deficit)/surplus for the financial year 2022

£

This is stated after crediting: -

Revenue Turnover from ordinary activities 36,159

**5 Staff Costs and Emoluments 2022**  
£

Gross Salaries 2,600

**6 Creditors:- Amounts Falling due after one year 2022**  
£

Amounts due to associated to the members 56,000

**7 Analysis of the Net Movement in Funds 2022**  
£

Net movement in funds from Statement of Financial Activities (3,587)

Net resources applied on functional fixed assets (3,587)

Realised gains on investments -

**Net movement in funds available for future activities** (7,174)

**8 Particulars of Individual Funds and analysis of assets and liabilities representing funds**

	funds	funds	funds
	£	£	£
Tangible Fixed Assets	-	-	-
Current Assets	5,697	-	-
Long Term Liabilities	(56,000)	-	-
	<u>5,697</u>	<u>-</u>	<u>-</u>
	£	£	£

<b>Funds at 2021</b>	<b>Movements in Funds as below</b>	<b>Transfers Between funds</b>
<b>£</b>	<b>£</b>	<b>£</b>
<u>145,284</u>	<u>(154,069)</u>	<u>-</u>
(145,284)	154,069	-

**Analysis of movements in funds as shown in the table above**

<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Gains &amp; Losses</b>
<b>£</b>	<b>£</b>	<b>£</b>
<u>36,159</u>	<u>39,746</u>	<u>-</u>
(36,159)	(39,746)	-

**Kowneyn Education and Cultural Centre**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 March 2022**

	Unrestricted	Restricted	Total	Prior
	Funds	Funds	Funds	Period
	2022	2022	2022	Total
	£	£	£	Funds
				2021
				£
<b>Incoming Resources</b>				
<b>Donations</b>				
Grants, legacies and donations				
<b>Activities for generating funds</b>				
Donations	18,896	-	18,896	10,500
Members Contributions	17,263	-	17,263	26,719
<b>Total of activities for generating funds</b>	<b>36,159</b>	<b>-</b>	<b>36,159</b>	<b>37,219</b>
<b>Other Incoming Resources</b>				
Local restriction grant	-	-	-	10,000
	-	-	-	10,000
<b>Total Incoming Resources</b>	<b>36,159</b>	<b>-</b>	<b>36,159</b>	<b>47,219</b>
<b>Costs of generating funds</b>				
<b>Charitable expenditure</b>				
Volunteers' Costs	1,792	-	1,792	-
Lecturer	2,600	-	2,600	-
	<b>4,392</b>	<b>-</b>	<b>4,392</b>	<b>-</b>
<b>Premises Costs</b>				
Rent payable	-	-	-	750
Rates, water and service charges	-	-	-	600
Light and heat	1,708	-	1,708	8,717
Cleaning	2,218	-	2,218	-
Premises repairs and renewals	31,428	-	31,428	26,902
	<b>35,354</b>	<b>-</b>	<b>35,354</b>	<b>36,969</b>
<b>General administrative expenses:</b>				
Postage	-	-	-	902
Health and safety costs	-	-	-	3,250
Sundry expenses	-	-	-	900
	-	-	-	5,052
<b>Total Support costs</b>	<b>39,746</b>	<b>-</b>	<b>39,746</b>	<b>42,021</b>
<b>Total Expended on Charitable Activities</b>	<b>39,746</b>	<b>-</b>	<b>39,746</b>	<b>42,021</b>

### Analysis of Total Incoming & Outgoing Resources by Activity for the year ended 31 March 2022

	Fundraisin	Other Activities	Activity 2	Activity 3	Activity 4	Activity 5	Total	2022 Total	2021 Total
	£	£	£	£	£	£	£	£	£
<b>Incoming resources from generated funds</b>									
Members contributions	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	36,159	37,219	
Investment Income	-	-	-	-	-	-	-	-	
<b>Incoming resources from charitable activities</b>	-	-	-	-	-	-	-	-	
<b>Other Incoming Resources</b>	-	-	-	-	-	-	-	10,000	
<b>Total Incoming Resources</b>	-	-	-	-	-	-	36,159	47,219	
<b>Costs of generating funds</b>									
Costs of generating voluntary income	-	-	-	-	-	-	-	-	
Fundraising trading - costs of goods and other costs	-	-	-	-	-	-	-	-	
Investment management costs	-	-	-	-	-	-	-	-	
<b>Costs of charitable activities</b>	-	-	-	-	-	-	39,746	42,021	
<b>Governance costs</b>	-	-	-	-	-	-	-	-	
<b>Other resources expended</b>	-	-	-	-	-	-	-	-	
<b>Total resources expended</b>	-	-	-	-	-	-	39,746	42,021	
<b>Net Incoming Resources by activity</b>	-	-	-	-	-	-	(3,587)	5,198	