

# FELTHAM HIRA ASSOCIATION

England & Wales · Charity number 1146678

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [07638775](#)

**Registered** 2012-03-29

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 102 Hounslow Road  
Feltham  
TW14 0AX

**Phone** 02088909287

**Email** [admin@hira.org.uk](mailto:admin@hira.org.uk)

**Website** [www.hira.org.uk](http://www.hira.org.uk)

## Activities

---

**Objects:** (A)THE ADVANCEMENT OF THE ISLAMIC RELIGION IN ACCORDANCE WITH THE TEACHINGS AND PRINCIPLES OF THE HOLY QURAN AND THE TEACHINGS OF THE PROPHET MUHAMMAD (THE SUNNAH) IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE PROVISION OF PRAYERS MEETINGS AND HOLDING RELIGIOUS CEREMONIES AND CELEBRATIONS IN HOUNSLOW; (B) THE ADVANCEMENT OF EDUCATION IN THE LANGUAGE AND CULTURE OF ISLAM THROUGH THE PROVISION OF CLASSES AND EXHIBITIONS, IN PARTICULAR BUT NOT EXCLUSIVELY FOR ISLAMIC CHILDREN IN HOUNSLOW.

**Activities:** Promote the benefits of the Muslim community living and working in the London Borough of Hounslow and especially at Feltham.The advancement of the Islamic religion in accordance with the teachings of the Prophet Muhammad (the Sunnah).The advancement of education in the language and culture of Islam through the provision of classes and exhibitions.

## Classification

---

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin

## Geography

---

- Hounslow

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£386,664	£227,105	-	-
2024-05-31	£394,550	£169,581	-	-
2023-05-31	£247,361	£99,636	-	-
2022-05-31	£192,573	£79,827	-	-
2021-05-31	£98,303	£50,296	-	-

## Trustees

---

Name	Role	Appointed
<b>ATMANE HENINE</b>	Chair	2011-12-23
Riad Harrouche		2024-04-15
SAID BESSADIK		2011-12-23
Zahr Eddine Mansouri		2024-09-11

**FELTHAM HIRA ASSOCIATION**

England & Wales - Charity number 1146678

---

# Accounts

---

Charity Registration No. 1146678

Company Registration No. 7638775 (England and Wales)

**FELTHAM HIRA ASSOCIATION**

**(A company limited by share capital)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2025**

**FELTHAM HIRA ASSOCIATION**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

---

Trustees	Mr Said Bessedik Mr Riad Harrouche Mr Zahr Eddine Mansouri  Mr Atmane Henine
Charity number	1146678
Company number	07638775
Principal address	102 Hounslow Road Feltham Middlesex TW14 0AX
Registered office	102 Hounslow Road Feltham Middlesex TW14 0AX
Independent examiner	Syon Associates 6 Portland Business Centre Manor House Lane Datchet SL3 9EG
Bankers	HSBC Bank PLC 127 High Street Hounslow Middlesex TW3 1QP

---

**FELTHAM HIRA ASSOCIATION**  
**CONTENTS**

---

	<b>Page</b>
Trustees' report	1-6
Statement of Trustees' responsibilities	7
Independent examiner's report	8-9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12 - 18

---

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

***FOR THE YEAR ENDED 31 MAY 2025***

---

### **The trustees present their report and accounts for the year ended 31 May 2025**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 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.

The annual report and accounts help to provide timely and regular information on the charity and its funds to help understand the charity's objectives, structure, activities and achievements and to gain appreciation of the financial transactions during the year and of its funds at the end of the year.

### **Aims, Objectives and Activities**

#### **The Aims of the charity**

The advancement of the Islamic faith for the benefit of the public according to Qur'an, Sunnah and Hadith.

Feltham Hira Association was established to advance the spiritual and social welfare of people through the religion of Islam. Its prime objective is to serve the Muslim Community of Feltham and surrounding areas and to make the mosque accessible and welcoming to people of all faiths and backgrounds.

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MAY 2025**

---

### **Objectives, strategies and activities**

#### **Vision**

To cultivate an environment where knowledge, civilised and respectful communication, mutual respect.

Hira vision is to maintain its centre as a grassroots facility that serves and engage Muslims by promoting the progressive values and teaching of Islam while promoting and advocating inter-faith harmony in a multicultural environment in accordance with the Quran and Sunnah Hira Centre strives to be:

1. An upright place that promotes the values of moderation, kindness, charity, forgiveness, patience, perseverance and neighbourliness, in the spirit of Islamic teaching
2. To promote Islam as a true religion by means of engaging good conduct and good behaviour towards all members of our surrounding community.
3. A welcoming place for people of all backgrounds seeking an understanding of Islam and Muslims.
4. A family-friendly facility where people young and old, men, women and children are treated with respect and equality.
5. A peaceful sanctuary where people can come to worship and gather in tranquillity.
6. Practicing principles of moderation, tolerance, inclusiveness and conflict avoidance within the structural limits of the Quran and Sunnah in order to create unity among Muslims.
7. An egalitarian place where attitudes of racism and sexism are NOT tolerated whatsoever. Discussions expressing ideas or attitudes that support racism, misogyny, terrorism, extremism or any form of hate speech either oral, written or in multimedia format will not be allowed in the centre. Politically charged events and discussions are not permitted in the centre.
8. A community-oriented place that brings together a group of worshippers who will be gracious and helpful neighbours to the surrounding local community and support an atmosphere of peace, tolerance and cross-community sharing.
9. An interfaith space that provides a venue for faith communities to interact in a peaceful and harmonious atmosphere.
10. An informative place where access to other community services can be acquired.
11. A green space where environmentalism is promoted and practiced.
12. A charitable place where humanitarian and charitable causes are supported.

#### **Mission**

Hira aims at reaching out to all of Humanity by promoting the role of the centre in terms of spirituality, knowledge, and behaviour. Hira Centre aims to be the focal point for the surrounding Muslim community of all ages and ethnic groups, in order to enhance understanding, develop their knowledge and dispel the many misconceptions about Islam, to bridge the gap between the communities by providing the necessary resources. We will work to enhance and improve the respect and cultivate our identity in the community with special consideration for the cultural diversity in the area.

Our end is to build bridges of communication to promote peaceful co-existence with communities of other faiths based on moderation and tolerance. We adopt for this purpose advanced and innovative programs, methods, and means through an experienced team.

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MAY 2025**

---

### **Values**

We abide by the set of common values that will forever remain our primary reference and the foundation of our progress toward creating a strategy that actualizes our mission at all levels:

### **Moderation --> Leadership --> Innovation --> Partnership**

- Our scholars are our spiritual leaders, our teachers, and our local guides.
- We say NO to fanaticism, and dictatorship in the name of religion.
- We believe in sacrificing, volunteerism, cooperation, forgiveness, tolerance, compassion, and action rather than words.
- Our Centre is our place of gathering, learning, sanctity, and a place for connecting with Allah SWT and the community. A place to cultivate hassanat (good deeds) for the eternal life hereafter.

### **Significant activities**

Educational activities:

- Tuition for GCSE students based on the national curriculum.
- Arabic classes.

### **Disaster appeals:**

To help easing the sufferings and provide assistance to the needy people in our community, all our volunteers were oriented toward this activity

- The Feltham Hira Association has been active in collecting food and distributed them to various people within our community.
- We helped in the making of coffins and assisting with the burials.

### **Community support activities:**

#### ***Religious and spiritual support:***

In line with the government guidance all these activities were suspended in that moment in time.

- Educational programmes for adults and children
- The Feltham HIRA Association provides premises for Muslims to perform their five daily prayers, including during Ramadan
- 

#### ***Public benefit***

- Advance the Islamic faith for the benefit of the public by maintaining and managing a mosque and a community centre in Feltham;
- Advance education and to provide facilities for recreation with the objective of improving the general welfare for the general public, and in particular the Muslim community;

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MAY 2025**

---

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

#### ***Policy on reserves***

The trustees have set a reserves policy which requires:

- Reserves be maintained at a level which ensures that the charity's activity could continue during a period of unforeseen difficulty.
- A proportion of reserves be maintained in a readily realisable form.

The charity has adopted a reserves policy whereby three months of operational costs are kept by way of protected reserves.

#### ***Principal funding sources***

The charity's main source of income is donations in particular at Friday prayers.

### **Structure, governance and management**

#### ***Nature of governing document***

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### ***Recruitment and appointment of trustees***

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, the existing trustees seek to identify people who regularly attend events organised by the charity and are willing to volunteer to help in our broader community work.

#### ***Induction and training of trustees***

Following appointment, new trustees are introduced to their new role and work with existing trustees on particular activities.

#### ***Organisational structure***

The trustees are responsible for the general control and management of the charity. The trustees volunteer their time and receive no remuneration or other financial benefits. The trustees meet at least once a month and are responsible for all decisions relating to running the Mosque and community facilities and the activities provided by the charity.

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MAY 2025*

---

### Financial instruments

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Feltham Hira Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

## FELTHAM HIRA ASSOCIATION

### TRUSTEES REPORT INCLUDING DIRECTORS REPORT

*FOR THE YEAR ENDED 31 MAY 2025*

---

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 annual report was approved by the trustees of the charity on 26th February 2025 and signed on its behalf by:

  
.....

**Trustee - Atmane Henine**

06 February 2026

# FELTHAM HIRA ASSOCIATION

## TRUSTEES REPORT INCLUDING DIRECTORS REPORT

*FOR THE YEAR ENDED 31 MAY 2025*

---

### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees, who are also the directors of Feltham Hira Association for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- 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 adequate 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 Companies Act 2006. 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.

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.

The Trustees' report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

## **FELTHAM HIRA ASSOCIATION**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF FELTHAM HIRA ASSOCIATION 31<sup>st</sup> MAY 2025**

---

I report to the trustees on my examination of the accounts of Feltham Hira Association (the charity) for the year ended 31 May 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity (and 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 charity 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 the charity's accounts carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of a regulated body.

## FELTHAM HIRA ASSOCIATION

### INDEPENDENT EXAMINER'S REPORT

#### TO THE TRUSTEES OF FELTHAM HIRA ASSOCIATION 31<sup>st</sup> MAY 2025

---

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 charity 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 (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 to enable a proper understanding of the accounts to be reached.



Syon Associates  
6 Portland Business Centre  
Manor House Lane  
Datchet  
England  
SL3 9EG

Dated: 06 February 2026

## FELTHAM HIRA ASSOCIATION

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

---

	Notes	2025 £	2024 £
<b><u>Income from:</u></b>			
<u>Restricted Funds:</u>		-	-
<u>Unrestricted Funds:</u>			
Donations and legacies	3	343,138	351,455
Other Operating Income	4	43,526	43,095
<b>Total income</b>		<hr/> 386,664	<hr/> 394,550
<b><u>Expenditure on:</u></b>			
<u>Restricted Funds:</u>		-	-
<u>Unrestricted Funds:</u>			
Charitable activities	5	(192,735)	(157,371)
Staff Cost	8	(34,370)	(12,210)
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<hr/> 159,559	<hr/> 224,969
Fund balances at 1 June 2024		1,387,775	1,162,806
<b>Fund balances at 31 May 2025</b>		<hr/> <b>1,547,334</b>	<hr/> <b>1,387,775</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# FELTHAM HIRA ASSOCIATION

## BALANCE SHEET AND NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

SHEET	BALANCE			
	Notes	£	2025 £	2024 £
<b>Fixed assets</b>				
Tangible assets	9		983,150	989,058
<b>Current assets</b>				
Cash at bank and in hand		30,270		52,053
Debtors		602,302		502,302
<b>Creditors: amounts falling due within one year</b>	10	(68,388)		(155,638)
Net current assets			564,184	398,717
<b>Total assets less current liabilities</b>	12		<b>1,547,334</b>	<b>1,387,775</b>
<b>Income funds</b>				
Unrestricted funds			1,547,334	1,387,775
			<b>1,547,334</b>	<b>1,387,775</b>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 06 February 2026

Trustee

Company Registration No.07638775

# FELTHAM HIRA ASSOCIATION

## BALANCE SHEET AND NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MAY 2025**

---

### 1 Accounting policies

#### Charity information

Feltham Hira Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 102 Hounslow Road, Feltham, Middlesex, TW14 0AX. The charitable company meets the definition of a public benefit entity under FRS 102.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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 amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £(GBP).

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts. In making this assertion the trustees have considered the current uncertain economic conditions due to the Coronavirus pandemic. The trustees have not yet seen any adverse impact on the charity however they continue to assess its impact on the going concern basis of accounting. The trustees believe that the charity has a strong asset base which, combined with its cash reserves, will enable it to meet the challenges presented by this virus and to continue with its charitable objectives.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are accounted for on a receivable basis as soon as they are capable of accurate financial measurement.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# FELTHAM HIRA ASSOCIATION

## BALANCE SHEET AND NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

---

### 1 Accounting policies

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated items have been met, the receipt of economic benefit from the use by the charity of the items probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Any donated professional services and donated facilities would be recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Grants are accounted for in the year in which they are receivable in accordance with the terms of the grant.

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

##### Direct Charitable Expenditure

Expenditure which is directly attributable to specific activities has been allocated directly.

##### Support Costs

The costs of the charity are all allocated directly to the main activities and the charity does not therefore have any material support costs.

##### Governance Costs

Includes staff time and expenses for time spent in connection with trustees' meetings, plus the cost of accounting and professional fees.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0%
Leasehold improvements	20%
Fixtures and fittings	20%
Computers	10%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any).

# FELTHAM HIRA ASSOCIATION

## BALANCE SHEET AND NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MAY 2025*

---

### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **1.9 Basic financial assets**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### **1.12 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

## **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**FELTHAM HIRA ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2025**

---

**3 Donations and legacies**

	<b>2025</b>	<b>2024</b>
	£	£
Donations and gifts	<b>343,138</b>	<b>351,455</b>

**4 Other Operating Income**

	<b>2025</b>	<b>2024</b>
	£	£
Other Income – Rent Received	43,500	43,000
Interest Income	26	95
	<b>43,526</b>	<b>43,095</b>

**5 Charitable activities**

	<b>Charitable Expenditure 2025</b>	<b>Charitable Expenditure 2024</b>
	£	£
Share of support costs (see note 6)	177,233	153,989
Share of governance costs (see note 6)	15,502	3,382
	<b>192,735</b>	<b>157,371</b>

## FELTHAM HIRA ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

---

#### 6 Support

	Support costs	Governance costs	2025	2024
	£	£	£	£
Funeral Expenses	-	-	-	18,450
Hall Hire	14,367	-	14,367	45,075
Charitable Donation	90,019	-	90,019	34,176
Rent, rates and utilities	25,724	-	25,724	10,379
Telephone and email	671	-	671	1,107
Other direct costs	12,359	-	12,359	20,683
Equipment expensed	1,756	-	1,756	12,984
Cleaning and clothing	633	-	633	1,005
Computer consumables and software	421	-	421	172
Insurance	1,235	-	1,235	2,010
Depreciation	5,908	-	5,908	7,385
Filing fees	60	-	60	-
Bank charges	721	-	721	563
Postage	179	-	179	-
Stationery & Printing	792	-	792	-
Repairs & Maintenance	870	-	870	-
Subcontractor Costs	21,518	-	21,518	-
Legal & Professional	-	15,502	15,502	3,382
Wages & Salaries	33,690	-	33,690	12,210
Staff Training & Welfare	300	-	300	-
Travel & Subsistence	380	-	380	-

#### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# FELTHAM HIRA ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2025

### 8 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	6	2
	<u>6</u>	<u>2</u>
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	33,690	12,210
	<u>33,690</u>	<u>12,210</u>

No employees received employee benefits of more than £60,000 in the current or prior year.

### 9 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 June 2024	959,516	121,226	1,080,742
	<u>959,516</u>	<u>121,226</u>	<u>1,080,742</u>
At 31 May 2025	959,516	121,226	1,080,742
	<u>959,516</u>	<u>121,226</u>	<u>1,080,742</u>
<b>Depreciation and impairment</b>			
At 1 June 2024	0.00	91,684	91,684
Depreciation charged in the year	0.00	5,908	5,908
	<u>0.00</u>	<u>97,592</u>	<u>97,592</u>
At 31 May 2025	0.00	97,592	97,592
	<u>0.00</u>	<u>97,592</u>	<u>97,592</u>
<b>Carrying amount</b>			
At 31 May 2025	<b>959,516</b>	<b>23,634</b>	<b>983,150</b>
	<u>959,516</u>	<u>23,634</u>	<u>983,150</u>
At 31 May 2024	<b>959,516</b>	<b>9,249</b>	<b>989,058</b>
	<u>959,516</u>	<u>9,249</u>	<u>989,058</u>

The property has been valued by the trustees at their estimation of its open market value.

The freehold property is maintained to a high standard and no depreciation is charged, as in the opinion of the directors, any such sum is immaterial. Depreciation is only charged on improvements to property.

## FELTHAM HIRA ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MAY 2025

---

#### 10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	438	438
Other Creditors	67,950	155,200
	-	-
	<u>68,388</u>	<u>155,638</u>

#### 11 Analysis of net assets between funds

	Total 2025 £	Total 2024 £
Fund balances at 31 May 2025 are represented by:		
Tangible assets	983,150	989,058
Current assets/(liabilities)	564,184	398,717
	<u>1,547,334</u>	<u>1,387,775</u>

#### 12 Related party transactions

There were no disclosable related party transactions during the year (2024- none).

**FELTHAM HIRA ASSOCIATION**

England & Wales - Charity number 1146678

---

# Accounts

---

Charity Registration No. 1146678

Company Registration No. 7638775 (England and Wales)

**FELTHAM HIRA ASSOCIATION**

**(A company limited by share capital)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2024**

**FELTHAM HIRA ASSOCIATION**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

---

Trustees  
Mr Said Bessedik  
Mr Abdelkrim Brahimi - Secretary  
Mr Atmane Henine

Charity number 1146678

Company number 07638775

Principal address  
102 Hounslow Road  
Feltham  
Middlesex  
TW14 0AX

Registered office  
102 Hounslow Road  
Feltham  
Middlesex  
TW14 0AX

Independent examiner  
Syon Associates  
6 Portland Business Centre  
Manor House Lane  
Datchet  
SL3 9EG

Bankers  
HSBC Bank PLC  
127 High Street  
Hounslow  
Middlesex  
TW3 1QP

---

**FELTHAM HIRA ASSOCIATION**  
**CONTENTS**

---

	<b>Page</b>
Trustees' report	1-6
Statement of Trustees' responsibilities	7
Independent examiner's report	8-9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12 - 18

---

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

***FOR THE YEAR ENDED 31 MAY 2024***

---

### **The trustees present their report and accounts for the year ended 31 May 2024**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 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.

The annual report and accounts help to provide timely and regular information on the charity and its funds to help understand the charity's objectives, structure, activities and achievements and to gain appreciation of the financial transactions during the year and of its funds at the end of the year.

### **Aims, Objectives and Activities**

#### **The Aims of the charity**

The advancement of the Islamic faith for the benefit of the public according to Qur'an, Sunnah and Hadith.

Feltham Hira Association was established to advance the spiritual and social welfare of people through the religion of Islam. Its prime objective is to serve the Muslim Community of Feltham and surrounding areas and to make the mosque accessible and welcoming to people of all faiths and backgrounds.

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MAY 2024**

---

### **Objectives, strategies and activities**

#### **Vision**

To cultivate an environment where knowledge, civilised and respectful communication, mutual respect.

Hira vision is to maintain its centre as a grassroots facility that serves and engage Muslims by promoting the progressive values and teaching of Islam while promoting and advocating inter-faith harmony in a multicultural environment in accordance with the Quran and Sunnah Hira Centre strives to be:

1. An upright place that promotes the values of moderation, kindness, charity, forgiveness, patience, perseverance and neighbourliness, in the spirit of Islamic teaching
2. To promote Islam as a true religion by means of engaging good conduct and good behaviour towards all members of our surrounding community.
3. A welcoming place for people of all backgrounds seeking an understanding of Islam and Muslims.
4. A family-friendly facility where people young and old, men, women and children are treated with respect and equality.
5. A peaceful sanctuary where people can come to worship and gather in tranquillity.
6. Practicing principles of moderation, tolerance, inclusiveness and conflict avoidance within the structural limits of the Quran and Sunnah in order to create unity among Muslims.
7. An egalitarian place where attitudes of racism and sexism are NOT tolerated whatsoever. Discussions expressing ideas or attitudes that support racism, misogyny, terrorism, extremism or any form of hate speech either oral, written or in multimedia format will not be allowed in the centre. Politically charged events and discussions are not permitted in the centre.
8. A community-oriented place that brings together a group of worshippers who will be gracious and helpful neighbours to the surrounding local community and support an atmosphere of peace, tolerance and cross-community sharing.
9. An interfaith space that provides a venue for faith communities to interact in a peaceful and harmonious atmosphere.
10. An informative place where access to other community services can be acquired.
11. A green space where environmentalism is promoted and practiced.
12. A charitable place where humanitarian and charitable causes are supported.

#### **Mission**

Hira aims at reaching out to all of Humanity by promoting the role of the centre in terms of spirituality, knowledge, and behaviour. Hira Centre aims to be the focal point for the surrounding Muslim community of all ages and ethnic groups, In order to enhance understanding, develop their knowledge and dispel the many misconceptions about Islam, to bridge the gap between the communities by providing the necessary resources. We will work to enhance and improve the respect and cultivate our identity in the community with special consideration for the cultural diversity in the area.

Our end is to build bridges of communication to promote peaceful co-existence with communities of other faiths based on moderation and tolerance. We adopt for this purpose advanced and innovative programs, methods, and means through an experienced team.

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MAY 2024**

---

### **Values**

We abide by the set of common values that will forever remain our primary reference and the foundation of our progress toward creating a strategy that actualizes our mission at all levels:

### **Moderation --> Leadership --> Innovation --> Partnership**

- Our scholars are our spiritual leaders, our teachers, and our local guides.
- We say NO to fanaticism, and dictatorship in the name of religion.
- We believe in sacrificing, volunteerism, cooperation, forgiveness, tolerance, compassion, and action rather than words.
- Our Centre is our place of gathering, learning, sanctity, and a place for connecting with Allah SWT and the community. A place to cultivate hassanat (good deeds) for the eternal life hereafter.

### **Significant activities**

Educational activities:

- Tuition for GCSE students based on the national curriculum.
- Arabic classes.

### **Disaster appeals:**

To help easing the sufferings and provide assistance to the needy people in our community, all our volunteers were oriented toward this activity

- The Feltham Hira Association has been active in collecting food and distributed them to various people within our community.
- We helped in the making of coffins and assisting with the burials.

### **Community support activities:**

#### ***Religious and spiritual support:***

In line with the government guidance all these activities were suspended in that moment in time.

- Educational programmes for adults and children
- The Feltham HIRA Association provides premises for Muslims to perform their five daily prayers, including during Ramadan
- 

#### ***Public benefit***

- Advance the Islamic faith for the benefit of the public by maintaining and managing a mosque and a community centre in Feltham;
- Advance education and to provide facilities for recreation with the objective of improving the general welfare for the general public, and in particular the Muslim community;

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MAY 2024**

---

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

#### ***Policy on reserves***

The trustees have set a reserves policy which requires:

- Reserves be maintained at a level which ensures that the charity's activity could continue during a period of unforeseen difficulty.
- A proportion of reserves be maintained in a readily realisable form.

The charity has adopted a reserves policy whereby three months of operational costs are kept by way of protected reserves.

#### ***Principal funding sources***

The charity's main source of income is donations in particular at Friday prayers.

### **Structure, governance and management**

#### ***Nature of governing document***

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### ***Recruitment and appointment of trustees***

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, the existing trustees seek to identify people who regularly attend events organised by the charity and are willing to volunteer to help in our broader community work.

#### ***Induction and training of trustees***

Following appointment, new trustees are introduced to their new role and work with existing trustees on particular activities.

#### ***Organisational structure***

The trustees are responsible for the general control and management of the charity. The trustees volunteer their time and receive no remuneration or other financial benefits. The trustees meet at least once a month and are responsible for all decisions relating to running the Mosque and community facilities and the activities provided by the charity.

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MAY 2024*

---

### Financial instruments

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Feltham Hira Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

**FELTHAM HIRA ASSOCIATION**  
**TRUSTEES REPORT INCLUDING DIRECTORS REPORT**  
**FOR THE YEAR ENDED 31 MAY 2024**

---

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 annual report was approved by the trustees of the charity on 26th February 2025 and signed on its behalf by:

*Ottmane Henine*

.....

**Trustee**

26 February 2025

## **FELTHAM HIRA ASSOCIATION**

### **TRUSTEES REPORT INCLUDING DIRECTORS REPORT**

***FOR THE YEAR ENDED 31 MAY 2024***

---

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees, who are also the directors of Feltham Hira Association for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- 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 adequate 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 Companies Act 2006. 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.

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.

The Trustees' report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

## **FELTHAM HIRA ASSOCIATION**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF FELTHAM HIRA ASSOCIATION 31<sup>st</sup> MAY 2024**

---

I report to the trustees on my examination of the accounts of Feltham Hira Association (the charity) for the year ended 31 May 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity (and 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 charity 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 the charity's accounts carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of a regulated body.

## FELTHAM HIRA ASSOCIATION

### INDEPENDENT EXAMINER'S REPORT

#### TO THE TRUSTEES OF FELTHAM HIRA ASSOCIATION 31<sup>st</sup> MAY 2024

---

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 charity 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 (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 to enable a proper understanding of the accounts to be reached.



Syon Associates  
6 Portland Business Centre  
Manor House Lane  
Datchet  
England  
SL3 9EG

Dated: 26/02/2025

## FELTHAM HIRA ASSOCIATION

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MAY 2024**

	Notes	2024 £	2023 £
<b><u>Income from:</u></b>			
<u>Restricted Funds:</u>		-	-
<u>Unrestricted Funds:</u>			
Donations and legacies	3	351,455	211,298
Other Operating Income	4	43,095	36,063
<b>Total income</b>		<b>394,550</b>	<b>247,361</b>
<b><u>Expenditure on:</u></b>			
<u>Restricted Funds:</u>		-	-
<u>Unrestricted Funds:</u>			
Charitable activities	5	(157,371)	(129,807)
Staff Cost	8	(12,210)	(17,918)
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>224,969</b>	<b>99,636</b>
Fund balances at 1 June 2023		1,162,806	1,063,170
<b>Fund balances at 31 May 2024</b>		<b>1,387,775</b>	<b>1,162,806</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# FELTHAM HIRA ASSOCIATION

## BALANCE SHEET AND NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

### BALANCE SHEET

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible assets	9		989,058		996,443
<b>Current assets</b>					
Cash at bank and in hand		52,053		204,952	
Debtors		502,302		6,804	
<b>Creditors: amounts falling due within one year</b>	10	(155,638)		(45,393)	
Net current assets			398,717		166,363
<b>Total assets less current liabilities</b>	12		<b>1,387,775</b>		<b>1,162,806</b>
<b>Income funds</b>					
Unrestricted funds			1,387,775		1,162,806
			<b>1,387,775</b>		<b>1,162,806</b>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 26 February 2025



Trustee

Company Registration No.07638775

# FELTHAM HIRA ASSOCIATION

## BALANCE SHEET AND NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MAY 2024**

---

### 1 Accounting policies

#### Charity information

Feltham Hira Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 102 Hounslow Road, Feltham, Middlesex, TW14 0AX. The charitable company meets the definition of a public benefit entity under FRS 102.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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 amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £(GBP).

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts. In making this assertion the trustees have considered the current uncertain economic conditions due to the Coronavirus pandemic. The trustees have not yet seen any adverse impact on the charity however they continue to assess its impact on the going concern basis of accounting. The trustees believe that the charity has a strong asset base which, combined with its cash reserves, will enable it to meet the challenges presented by this virus and to continue with its charitable objectives.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are accounted for on a receivable basis as soon as they are capable of accurate financial measurement.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# FELTHAM HIRA ASSOCIATION

## BALANCE SHEET AND NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

---

### 1 Accounting policies

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated items have been met, the receipt of economic benefit from the use by the charity of the items probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Any donated professional services and donated facilities would be recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Grants are accounted for in the year in which they are receivable in accordance with the terms of the grant.

### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

#### Direct Charitable Expenditure

Expenditure which is directly attributable to specific activities has been allocated directly.

#### Support Costs

The costs of the charity are all allocated directly to the main activities and the charity does not therefore have any material support costs.

#### Governance Costs

Includes staff time and expenses for time spent in connection with trustees' meetings, plus the cost of accounting and professional fees.

### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0%
Leasehold improvements	20%
Fixtures and fittings	20%
Computers	10%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any).

# FELTHAM HIRA ASSOCIATION

## BALANCE SHEET AND NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MAY 2024*

---

### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### **1.9 Basic financial assets**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### **1.12 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

## **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**FELTHAM HIRA ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2024**

---

**3 Donations and legacies**

	<b>2024</b>	<b>2023</b>
	£	£
Donations and gifts	<b>351,455</b>	<b>211,298</b>

**4 Other Operating Income**

	<b>2024</b>	<b>2023</b>
	£	£
Other Income – Rent Received	43,000	36,000
Interest Income	95	63
	<b>43,095</b>	<b>36,063</b>

**5 Charitable activities**

	<b>Charitable Expenditure 2024</b>	<b>Charitable Expenditure 2023</b>
	£	£
Share of support costs (see note 6)	153,989	127,085
Share of governance costs (see note 6)	3,382	2,722
	<b>157,371</b>	<b>129,807</b>

## FELTHAM HIRA ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

#### 6 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Funeral Expenses	18,450	-	18,450	11,129	Time spent basis
Hall Hire	45,075	-	45,075	38,102	Actual cost
Charitable Donation	34,176	-	34,176	33,256	
Rent, rates and utilities	10,379	-	10,379	9,312	Actual cost
Telephone and email	1,107	-	1,107	824	Actual cost
Other direct costs	20,683	-	20,683	20,220	Actual cost
Equipment expensed	12,984	-	12,984	-	Actual cost
Cleaning and clothing	1,005	-	1,005	-	Actual cost
Computer consumables and software	172	-	172	1,309	Equipment provides services
Insurance	2,010	-	2,010	2,100	Actual cost
Depreciation	7,385	-	7,385	6,982	Depreciation costs
Sundry expenses	-	-	-	2,448	Actual cost
Bank charges	563	-	563	1,403	Actual cost
Legal & professional	-	3,382	3,382	2,722	Governance
	153,989	3,382	157,371	129,807	
Analysed between					
Charitable activities	<b>153,989</b>	<b>3,382</b>	<b>157,371</b>	<b>129,807</b>	

#### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# FELTHAM HIRA ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

### 8 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>2</u>	<u>2</u>
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	12,210	17,900
Travelling Expenses	-	18
	<u><b>12,210</b></u>	<u><b>17,918</b></u>

No employees received employee benefits of more than £60,000 in the current or prior year.

### 9 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 June 2023	1,053,982	26,760	1,080,742
Addition	<u>-</u>	<u>-</u>	<u>-</u>
At 31 May 2024	<u>1,053,982</u>	<u>26,760</u>	<u>1,080,742</u>
<b>Depreciation and impairment</b>			
At 1 June 2023	69,100	15,199	84,299
Depreciation charged in the year	<u>5,073</u>	<u>2,312</u>	<u>7,385</u>
At 31 May 2024	<u>74,173</u>	<u>17,511</u>	<u>91,684</u>
<b>Carrying amount</b>			
At 31 May 2024	<u><b>979,809</b></u>	<u><b>9,249</b></u>	<u><b>989,058</b></u>
At 31 May 2023	<u>984,882</u>	<u>11,561</u>	<u>996,443</u>

The property has been valued by the trustees at their estimation of its open market value.

The freehold property is maintained to a high standard and no depreciation is charged, as in the opinion of the directors, any such sum is immaterial. Depreciation is only charged on improvements to property.

## FELTHAM HIRA ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MAY 2024

---

#### 10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade Creditors	-	174
Other taxation and social security	438	438
Other Creditors	155,200	39,050
Accruals	-	5,731
	<u>155,638</u>	<u>45,393</u>

#### 11 Analysis of net assets between funds

	Total	Total
	2024	2023
	£	£
Fund balances at 31 May 2024 are represented by:		
Tangible assets	989,058	996,443
Current assets/(liabilities)	398,717	166,363
	<u>1,387,775</u>	<u>1,162,806</u>

#### 12 Related party transactions

There were no disclosable related party transactions during the year (2023- none).

**FELTHAM HIRA ASSOCIATION**

England & Wales - Charity number 1146678

---

# Accounts

---

Charity Registration No. 1146678

Company Registration No. 7638775 (England and Wales)

**FELTHAM HIRA ASSOCIATION**  
**(A company limited by share capital)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2023**

**FELTHAM HIRA ASSOCIATION**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

---

Trustees  
Mr Faouzi Saffar - Chairperson  
Mr Abdelkrim Brahimi - Secretary  
Mr Athmane Henine  
Mr Said Bessedik

Charity number 1146678

Company number 07638775

Principal address  
102 Hounslow Road  
Feltham  
Middlesex  
TW14 0AX

Registered office  
102 Hounslow Road  
Feltham  
Middlesex  
TW14 0AX

Independent examiner  
Syon Associates  
6 Portland Business Centre  
Manor House Lane  
Datchet  
SL3 9EG

Bankers  
HSBC Bank PLC  
127 High Street  
Hounslow  
Middlesex  
TW3 1QP

---

**FELTHAM HIRA ASSOCIATION**  
**CONTENTS**

---

	<b>Page</b>
Trustees' report	1-6
Statement of Trustees' responsibilities	7
Independent examiner's report	8-9
Statement of financial activities	10
Balance sheet	11
Notes to the accounts	12 - 18

---

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

***FOR THE YEAR ENDED 31 MAY 2023***

---

### **The trustees present their report and accounts for the year ended 31 May 2023**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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.

The annual report and accounts help to provide timely and regular information on the charity and its funds to help understand the charity's objectives, structure, activities and achievements and to gain appreciation of the financial transactions during the year and of its funds at the end of the year.

### **Aims, Objectives and Activities**

#### **The Aims of the charity**

The advancement of the Islamic faith for the benefit of the public according to Qur'an, Sunnah and Hadith.

Feltham Hira Association was established to advance the spiritual and social welfare of people through the religion of Islam. Its prime objective is to serve the Muslim Community of Feltham and surrounding areas and to make the mosque accessible and welcoming to people of all faiths and backgrounds.

We are proposing to amend the objects in line with the activities that we carry out. This is still being discussed with the Charity Commission.

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MAY 2023**

---

### **Objectives, strategies and activities**

#### **Vision**

To cultivate an environment where knowledge, civilised and respectful communication, mutual respect.

Hira vision is to maintain its centre as a grassroots facility that serves and engage Muslims by promoting the progressive values and teaching of Islam while promoting and advocating inter-faith harmony in a multicultural environment in accordance with the Quran and Sunnah Hira Centre strives to be:

1. An upright place that promotes the values of moderation, kindness, charity, forgiveness, patience, perseverance and neighbourliness, in the spirit of Islamic teaching
2. To promote Islam as a true religion by means of engaging good conduct and good behaviour towards all members of our surrounding community.
3. A welcoming place for people of all backgrounds seeking an understanding of Islam and Muslims.
4. A family-friendly facility where people young and old, men, women and children are treated with respect and equality.
5. A peaceful sanctuary where people can come to worship and gather in tranquillity.
6. Practicing principles of moderation, tolerance, inclusiveness and conflict avoidance within the structural limits of the Quran and Sunnah in order to create unity among Muslims.
7. An egalitarian place where attitudes of racism and sexism are NOT tolerated whatsoever. Discussions expressing ideas or attitudes that support racism, misogyny, terrorism, extremism or any form of hate speech either oral, written or in multimedia format will not be allowed in the centre. Politically charged events and discussions are not permitted in the centre.
8. A community-oriented place that brings together a group of worshippers who will be gracious and helpful neighbours to the surrounding local community and support an atmosphere of peace, tolerance and cross-community sharing.
9. An interfaith space that provides a venue for faith communities to interact in a peaceful and harmonious atmosphere.
10. An informative place where access to other community services can be acquired.
11. A green space where environmentalism is promoted and practiced.
12. A charitable place where humanitarian and charitable causes are supported.

#### **Mission**

Hira aims at reaching out to all of Humanity by promoting the role of the centre in terms of spirituality, knowledge, and behaviour. Hira Centre aims to be the focal point for the surrounding Muslim community of all ages and ethnic groups, In order to enhance understanding, develop their knowledge and dispel the many misconceptions about Islam, to bridge the gap between the communities by providing the necessary resources. We will work to enhance and improve the respect and cultivate our identity in the community with special consideration for the cultural diversity in the area.

Our end is to build bridges of communication to promote peaceful co-existence with communities of other faiths based on moderation and tolerance. We adopt for this purpose advanced and innovative programs, methods, and means through an experienced team.

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MAY 2023**

---

### **Values**

We abide by the set of common values that will forever remain our primary reference and the foundation of our progress toward creating a strategy that actualizes our mission at all levels:

### **Moderation --> Leadership --> Innovation --> Partnership**

- Our scholars are our spiritual leaders, our teachers, and our local guides.
- We say NO to fanaticism, and dictatorship in the name of religion.
- We believe in sacrificing, volunteerism, cooperation, forgiveness, tolerance, compassion, and action rather than words.
- Our Centre is our place of gathering, learning, sanctity, and a place for connecting with Allah SWT and the community. A place to cultivate hassanat (good deeds) for the eternal life hereafter.

### **Significant activities**

Educational activities:

- Tuition for GCSE students based on the national curriculum.
- Arabic classes are proposed to children with qualified teachers.

### **Disaster appeals:**

To help easing the sufferings and provide assistance to the needy people in our community, all our volunteers were oriented toward this activity

- The Feltham Hira Association has been active in collecting funds/ food and distributed them to various people within our community.
- We helped in the making of coffins and assisting with the burials.

### **Community support activities:**

#### ***Religious and spiritual support:***

In line with the government guidance all these activities were suspended in that moment in time.

- Educational programmes for adults and children
- The Feltham HIRA Association provides premises for Muslims to perform their five daily prayers, including during ramadan
- 

#### ***Public benefit***

- Advance the Islamic faith for the benefit of the public by maintaining and managing a mosque and a community centre in Feltham;
- Advance education and to provide facilities for recreation with the objective of improving the general welfare for the general public, and in particular the Muslim community;

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MAY 2023**

---

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

#### ***Policy on reserves***

The trustees have set a reserves policy which requires:

- Reserves be maintained at a level which ensures that the charity's activity could continue during a period of unforeseen difficulty.
- A proportion of reserves be maintained in a readily realisable form.

The charity has adopted a reserves policy whereby three months of operational costs are kept by way of protected reserves.

#### ***Principal funding sources***

The charity's main source of income is donations in particular at Friday prayers.

### **Structure, governance and management**

#### ***Nature of governing document***

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### ***Recruitment and appointment of trustees***

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, the existing trustees seek to identify people who regularly attend events organised by the charity and are willing to volunteer to help in our broader community work.

#### ***Induction and training of trustees***

Following appointment, new trustees are introduced to their new role and work with existing trustees on particular activities.

#### ***Organisational structure***

The trustees are responsible for the general control and management of the charity. The trustees volunteer their time and receive no remuneration or other financial benefits. The trustees meet at least once a month and are responsible for all decisions relating to running the Mosque and community facilities and the activities provided by the charity.

# FELTHAM HIRA ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MAY 2023*

---

### Financial instruments

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

#### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Feltham Hira Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

**FELTHAM HIRA ASSOCIATION**  
**TRUSTEES REPORT INCLUDING DIRECTORS REPORT**  
**FOR THE YEAR ENDED 31 MAY 2023**

---

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 annual report was approved by the trustees of the charity on 20th February 2024 and signed on its behalf by:

*Faouzi Saffar*

.....  
Mr Faouzi Saffar

**Chairman and Trustee**

20 February 2024

# FELTHAM HIRA ASSOCIATION

## TRUSTEES REPORT INCLUDING DIRECTORS REPORT

*FOR THE YEAR ENDED 31 MAY 2023*

---

### STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees, who are also the directors of Feltham Hira Association for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- 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 adequate 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 Companies Act 2006. 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.

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.

The Trustees' report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

## **FELTHAM HIRA ASSOCIATION**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF FELTHAM HIRA ASSOCIATION 31<sup>st</sup> MAY 2023**

---

I report to the trustees on my examination of the accounts of Feltham Hira Association (the charity) for the year ended 31 May 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity (and 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 charity 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 the charity's accounts carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of a regulated body.

## FELTHAM HIRA ASSOCIATION

### INDEPENDENT EXAMINER'S REPORT

#### TO THE TRUSTEES OF FELTHAM HIRA ASSOCIATION 31<sup>st</sup> MAY 2023

---

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 charity 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 (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 to enable a proper understanding of the accounts to be reached.



Syon Associates  
6 Portland Business Centre  
Manor House Lane  
Datchet  
England  
SL3 9EG

Dated: 20/02/2024

## FELTHAM HIRA ASSOCIATION

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2023

	Notes	2023 £	2022 £
<b><u>Income from:</u></b>			
<u>Restricted Funds:</u>		-	-
<u>Unrestricted Funds:</u>			
Donations and legacies	3	211,298	165,962
Other Operating Income	4	36,063	26,611
<b>Total income</b>		<b>247,361</b>	<b>192,573</b>
<b><u>Expenditure on:</u></b>			
<u>Restricted Funds:</u>		-	-
<u>Unrestricted Funds:</u>			
Charitable activities	5	(129,807)	(78,347)
Staff Cost	8	(17,918)	(1,480)
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>99,636</b>	<b>112,746</b>
Fund balances at 1 June 2022		1,063,170	950,424
<b>Fund balances at 31 May 2023</b>		<b>1,162,806</b>	<b>1,063,170</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# FELTHAM HIRA ASSOCIATION

## BALANCE SHEET AND NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

### BALANCE SHEET

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible assets	9		996,443		994,425
<b>Current assets</b>					
Cash at bank and in hand		204,952		152,184	
Debtors		6,804		6,804	
<b>Creditors: amounts falling due within one year</b>	10	(45,393)		(90,243)	
Net current assets			166,363		68,745
<b>Total assets less current liabilities</b>	12		<b>1,162,806</b>		<b>1,063,170</b>
<b>Income funds</b>					
Unrestricted funds			1,162,806		1,063,170
			<b>1,162,806</b>		<b>1,063,170</b>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 20 February 2024



Mr Faouzi Saffar– Chair  
Trustee

Company Registration No.07638775

# FELTHAM HIRA ASSOCIATION

## BALANCE SHEET AND NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MAY 2023**

---

### 1 Accounting policies

#### Charity information

Feltham Hira Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 102 Hounslow Road, Feltham, Middlesex, TW14 0AX. The charitable company meets the definition of a public benefit entity under FRS 102.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "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 amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £(GBP).

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts. In making this assertion the trustees have considered the current uncertain economic conditions due to the Coronavirus pandemic. The trustees have not yet seen any adverse impact on the charity however they continue to assess its impact on the going concern basis of accounting. The trustees believe that the charity has a strong asset base which, combined with its cash reserves, will enable it to meet the challenges presented by this virus and to continue with its charitable objectives.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations are accounted for on a receivable basis as soon as they are capable of accurate financial measurement.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# FELTHAM HIRA ASSOCIATION

## BALANCE SHEET AND NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

---

### 1 Accounting policies

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated items have been met, the receipt of economic benefit from the use by the charity of the items probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

Any donated professional services and donated facilities would be recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Grants are accounted for in the year in which they are receivable in accordance with the terms of the grant.

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

##### Direct Charitable Expenditure

Expenditure which is directly attributable to specific activities has been allocated directly.

##### Support Costs

The costs of the charity are all allocated directly to the main activities and the charity does not therefore have any material support costs.

##### Governance Costs

Includes staff time and expenses for time spent in connection with trustees' meetings, plus the cost of accounting and professional fees.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2%
Leasehold improvements	20%
Fixtures and fittings	20%
Computers	10%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any).

# FELTHAM HIRA ASSOCIATION

## BALANCE SHEET AND NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MAY 2023

---

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Basic financial assets

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Pensions

In line with recent changes in pension legislation Feltham Hira Association has offered eligible employees into an auto-enrolment pension scheme. The basic contributions for the scheme are 3% of pensionable earnings by the charity and 5% by the employees. No employee has taken the scheme available to them.

#### 1.13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable activities.

## 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**FELTHAM HIRA ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2023**

---

**3 Donations and legacies**

	<b>2023</b>	<b>2022</b>
	£	£
Donations and gifts	<b><u>211,298</u></b>	<b><u>165,962</u></b>

**4 Other Operating Income**

	<b>2023</b>	<b>2022</b>
	£	£
Other Income – Rent Received	36,000	26,610
Interest Income	63	1
	<b><u>36,063</u></b>	<b><u>26,611</u></b>

**5 Charitable activities**

	<b>Charitable Expenditure 2023</b>	<b>Charitable Expenditure 2022</b>
	£	£
Share of support costs (see note 6)	127,085	77,310
Share of governance costs (see note 6)	2,722	1,037
	<b><u>129,807</u></b>	<b><u>78,347</u></b>

## FELTHAM HIRA ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

6 Support costs	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Funeral Expenses	11,129	-	11,129	9,251	Time spent basis
Hall Hire	38,102	-	38,102	19,280	Actual cost
Charitable Donation	33,256	-	33,256	34,855	
Rent, rates and utilities	9,312	-	9,312	4,920	Actual cost
Telephone and email	824	-	824	350	Actual cost
Other direct costs	20,220	-	20,220	4,490	Actual cost
Subscription	-	-	-	31	Actual cost
Computer consumables and software	1,309	-	1,309	927	Equipment provides services
Insurance	2,100	-	2,100	1,093	Actual cost
Depreciation	6,982	-	640	800	Depreciation costs
Filing fees	-	-	-	54	Actual cost
Sundry expenses	2,448	-	2,448	642	Actual cost
Bank charges	1,403	-	1,403	617	Actual cost
					Actual cost
Legal & professional	-	2,722	2,722	1,037	Governance
	127,085	2,722	129,807	78,347	
Analysed between					
Charitable activities	<b>127,085</b>	<b>2,722</b>	<b>129,807</b>	<b>78,347</b>	

## 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# FELTHAM HIRA ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MAY 2023

#### 8 Employees

##### Number of employees

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
	<b>2</b>	<b>1</b>
	<hr/>	<hr/>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	17,900	1,480
Travelling Expenses	18	-
	<hr/>	<hr/>
	<b>17,918</b>	<b>1,480</b>
	<hr/>	<hr/>

No employees received employee benefits of more than £60,000 in the current or prior year.

#### 9 Tangible fixed assets

	<b>Freehold land and buildings</b>	<b>Fixtures and fittings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 June 2022	1,053,982	17,760	-	1,071,742
Addition	-	-	9,000	9,000
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2023	1,053,982	17,760	9,000	1,080,742
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>				
At 1 June 2022	62,758	14,559	-	77,317
Depreciation charged in the year	6,342	640	-	6,982
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2023	69,100	15,199	-	84,299
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>				
At 31 May 2023	<b>984,882</b>	<b>2,561</b>	<b>9,000</b>	<b>996,443</b>
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 May 2022	991,224	3,201	-	994,425
	<hr/>	<hr/>	<hr/>	<hr/>

The property has been valued by the trustees at their estimation of its open market value.

The freehold property is maintained to a high standard and no depreciation is charged, as in the opinion of the directors, any such sum is immaterial. Depreciation is only charged on improvements to property.

## FELTHAM HIRA ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MAY 2023

---

#### 10 Creditors: amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	£	£
Trade Creditors	174	174
Other taxation and social security	438	438
Other Creditors	39,050	83,900
Accruals and deferred income	5,731	5,731
	<u>45,393</u>	<u>90,243</u>

#### 11 Analysis of net assets between funds

	<b>Total</b>	<b>Total</b>
	<b>2023</b>	<b>2022</b>
	£	£
Fund balances at 31 May 2023 are represented by:		
Tangible assets	996,443	994,425
Current assets/(liabilities)	166,363	(68,745)
	<u>1,162,806</u>	<u>1,063,170</u>

#### 12 Related party transactions

There were no disclosable related party transactions during the year (2023- none).

**FELTHAM HIRA ASSOCIATION**

England & Wales - Charity number 1146678

---

# Accounts

---

Company registration number: 7638775

Charity registration number: 1146678

# Feltham Hira Association

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 May 2021

## **Feltham Hira Association**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 8
Independent Examiner's Report	9 to 10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Notes to the Financial Statements	14 to 28

## **Feltham Hira Association**

### **Reference and Administrative Details**

<b>Chairman</b>	Mr Faouzi Saffar
<b>Trustees</b>	Mr Abdelkrim Brahimi Mr Faouzi Saffar Mr Atmane Henine Mr Said Bessadik
<b>Secretary</b>	Mr Abdelkrim Brahimi
<b>Charity Registration Number</b>	1146678
<b>Company Registration Number</b>	7638775
<b>Registered Office</b>	102 Hounslow Road Feltham Middlesex TW14 0AX
<b>Independent Examiner</b>	Zain Saleh FCCA Suite 427 Legacy Centre Hampton Road West Feltham Middlesex TW13 6DH
<b>Bankers</b>	HSBC Bank plc 127 High Street Hounslow Middlesex TW3 1QP

## **Feltham Hira Association**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2021.

#### **Objectives and activities**

##### ***Objects and aims***

The advancement of the Islamic faith for the benefit of the public according to Qur'an, Sunnah and Hadith.

Feltham Hira Association was established to advance the spiritual and social welfare of people through the religion of Islam. Its prime objective is to serve the Muslim Community of Feltham and surrounding areas and to make the mosque accessible and welcoming to people of all faiths and backgrounds.

We are proposing to amend the objects in line with the activities that we carry out. This is still being discussed with the Charity Commission.

## Feltham Hira Association

### Trustees' Report

#### *Objectives, strategies and activities*

##### *Vision*

Firm faith, useful knowledge, civilized and respectful communication, mutual respect.

Hira vision is to maintain its centre as a grassroots facility that serves and engage Muslims by promoting the progressive values and teaching of Islam while promoting and advocating inter-faith harmony in a multicultural environment in accordance with the Quran and Sunnah Hira Centre strives to be:

1. An upright place that promotes the values of moderation, kindness, charity, forgiveness, patience, perseverance and neighbourliness, in the spirit of Islamic teaching
2. To promote Islam as a true religion by means of engaging good conduct and good behaviour towards all members of our surrounding community.
3. A welcoming place for people of all backgrounds seeking an understanding of Islam and Muslims.
4. A family-friendly facility where people young and old, men, women and children are treated with respect and equality.
5. A peaceful sanctuary where people can come to worship and gather in tranquillity.
6. Practicing principles of moderation, tolerance, inclusiveness and conflict avoidance within the structural limits of the Quran and Sunnah in order to create unity among Muslims.
7. An egalitarian place where attitudes of racism and sexism are NOT tolerated whatsoever. Discussions expressing ideas or attitudes that support racism, misogyny, terrorism, extremism or any form of hate speech either oral, written or in multimedia format will not be allowed in the centre. Politically charged events and discussions are not permitted in the centre.
8. A community-oriented place that brings together a group of worshippers who will be gracious and helpful neighbours to the surrounding local community and support an atmosphere of peace, tolerance and cross-community sharing.
9. An interfaith space that provides a venue for faith communities to interact in a peaceful and harmonious atmosphere.
10. An informative place where access to other community services can be acquired.
11. A green space where environmentalism is promoted and practiced.
12. A charitable place where humanitarian and charitable causes are supported.

## Feltham Hira Association

### Trustees' Report

#### *Mission*

Hira aims at REACHING OUT TO ALL HUMANITY by promoting the role of the centre in terms of spirituality, knowledge, and behaviour. Hira Centre aims to be the focal point for the surrounding Muslim community of all ages and ethnic groups, In order to enhance understanding, develop their knowledge and dispel the many misconceptions about Islam, to bridge the gap between the communities by providing the necessary resources. We will work to enhance and improve the respect and cultivate our identity in the community with special consideration for the cultural diversity in the area.

Our end is to build bridges of communication to promote peaceful co-existence with communities of other faiths based on moderation and tolerance. We adopt for this purpose advanced and innovative programs, methods, and means through an experienced team.

#### *Values*

We abide by the set of common values that will forever remain our primary reference and the foundation of our progress toward creating a strategy that actualizes our mission at all levels:

Moderation --> Leadership --> Innovation --> Partnership --> Corporate work

#### Our Motto

- Our scholars are our spiritual leaders, our teachers, and our local guides.
- We say NO to fanaticism, and dictatorship in the name of religion□□.□□□□□□
- We believe in sacrificing, volunteerism, cooperation, forgiveness, tolerance, compassion, and action rather than words.
- Our Centre is our place of gathering, learning, sanctity, and a place for connecting with Allah SWT and the community. A place to cultivate hassanat (good deeds) for the eternal life hereafter.

## **Feltham Hira Association**

### **Trustees' Report**

#### **Significant activities**

In line with the government advice at that time, Hira's management agreed to temporarily stop all activities in the centre except those which were possible to deliver online using existing resources.

#### Educational activities:

The majority of the activities were stopped except the following:

- Tuition for GCSE students based on the national curriculum.
- Arabic classes are proposed to children with qualified teachers.

#### Disaster appeals:

To help easing the sufferings and provide assistance to the needy people in our community, all our volunteers were oriented toward this activity

- The Feltham Hira Association has been active in collecting funds/ food and distributed them to various people within our community.
- We helped in the making of coffins and assisting with the burials.

#### Community support activities:

- Mothers and toddlers in Feltham was suspended.
- The Feltham HIRA Association hosts the Feltham Foodbank which provides food packages to people referred by the London Borough of Hounslow
- Have a Cuppa and Enjoy a Chat programme was suspended.
- Visit My Mosque day was suspended.

#### Religious and spiritual support:

In line with the government guidance all these activities were suspended in that moment in time.

- Educational programmes for adults and children was suspended
- The Feltham HIRA Association provides premises for Muslims to perform their five daily prayers was suspended then re-instated with limited availability and restrictions.
- We only provided Ramadan prayers with restrictions due to the special circumstances the country was going through

#### Sports activities:

All sport activities were suspended due to the pandemic

#### Lectures and workshops:

All lectures and workshops were suspended in line with government guidance.

## **Feltham Hira Association**

### **Trustees' Report**

#### ***Public benefit***

1. Advance the Islamic faith for the benefit of the public by maintaining and managing a mosque and a community centre in Feltham;
2. Advance education and to provide facilities for recreation with the objective of improving the general welfare for the general public, and in particular the Muslim community;

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Financial review**

##### ***Policy on reserves***

The trustees have set a reserves policy which requires:

1. Reserves be maintained at a level which ensures that the charity's activity could continue during a period of unforeseen difficulty.
2. A proportion of reserves be maintained in a readily realisable form.

The charity has adopted a reserves policy whereby three months of operational costs are kept by way of protected reserves.

##### ***Principal funding sources***

The charity's main source of income is donations in particular at Friday prayers.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### ***Recruitment and appointment of trustees***

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees, the existing trustees seek to identify people who regularly attend events organised by the charity and are willing to volunteer to help in our broader community work.

##### ***Induction and training of trustees***

Following appointment, new trustees are introduced to their new role and work with existing trustees on particular activities.

## **Feltham Hira Association**

### **Trustees' Report**

#### ***Organisational structure***

The trustees are responsible for the general control and management of the charity. The trustees volunteer their time and receive no remuneration or other financial benefits. The trustees meet at least once a month and are responsible for all decisions relating to running the Mosque and community facilities and the activities provided by the charity.

#### **Financial instruments**

##### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

##### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

#### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Feltham Hira Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

## Feltham Hira Association

### Trustees' Report

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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 annual report was approved by the trustees of the charity on 26 May 2022 and signed on its behalf by:

.....  
Mr Faouzi Saffar  
Chairman and trustee

.....  
Mr Said Bessadik  
Trustee

## **Feltham Hira Association**

### **Independent Examiner's Report to the trustees of Feltham Hira Association ("the Company")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

#### **Responsibilities and basis of report**

As the charity's 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 Feltham Hira Association 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 charity'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:

1. accounting records were not kept in respect of Feltham Hira Association 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.

**Feltham Hira Association**

**Independent Examiner's Report to the trustees of Feltham Hira Association ("the Company")**

.....  
Zain Saleh FCCA  
Association of Chartered Certified Accountants  
Suite 427 Legacy Centre  
Hampton Road West  
Feltham  
Middlesex  
TW13 6DH

26 May 2022

## Feltham Hira Association

### Statement of Financial Activities for the Year Ended 31 May 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	88,356	9,947	98,303
Total income		<u>88,356</u>	<u>9,947</u>	<u>98,303</u>
<b>Expenditure on:</b>				
Charitable activities	4	(45,456)	(4,840)	(50,296)
Total expenditure		<u>(45,456)</u>	<u>(4,840)</u>	<u>(50,296)</u>
Net income		<u>42,900</u>	<u>5,107</u>	<u>48,007</u>
Net movement in funds		42,900	5,107	48,007
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>900,971</u>	<u>1,446</u>	<u>902,417</u>
Total funds carried forward	15	<u>943,871</u>	<u>6,553</u>	<u>950,424</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	173,952	10,788	184,740
Total income		<u>173,952</u>	<u>10,788</u>	<u>184,740</u>
<b>Expenditure on:</b>				
Charitable activities	4	(107,167)	(9,342)	(116,509)
Total expenditure		<u>(107,167)</u>	<u>(9,342)</u>	<u>(116,509)</u>
Net income		<u>66,785</u>	<u>1,446</u>	<u>68,231</u>
Net movement in funds		66,785	1,446	68,231
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>834,186</u>	<u>-</u>	<u>834,186</u>
Total funds carried forward	15	<u>900,971</u>	<u>1,446</u>	<u>902,417</u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2020 is shown in note 15.

The notes on pages 14 to 28 form an integral part of these financial statements.

## Feltham Hira Association

(Registration number: 7638775)  
Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	995,225	503,168
<b>Current assets</b>			
Debtors	12	6,804	15,188
Cash at bank and in hand	13	68,088	394,295
		<u>74,892</u>	<u>409,483</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(119,693)</u>	<u>(10,234)</u>
<b>Net current (liabilities)/assets</b>		<u>(44,801)</u>	<u>399,249</u>
<b>Net assets</b>		<u>950,424</u>	<u>902,417</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	15	881,119	1,446
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>69,305</u>	<u>900,971</u>
<b>Total funds</b>	15	<u>950,424</u>	<u>902,417</u>

For the financial year ending 31 May 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 14 to 28 form an integral part of these financial statements.

**Feltham Hira Association**

**(Registration number: 7638775)  
Balance Sheet as at 31 May 2021**

The financial statements on pages 11 to 28 were approved by the trustees, and authorised for issue on 26 May 2022 and signed on their behalf by:

.....  
Mr Faouzi Saffar  
Chairman and trustee

.....  
Mr Said Bessadik  
Trustee

The notes on pages 14 to 28 form an integral part of these financial statements.

## **Feltham Hira Association**

### **Notes to the Financial Statements for the Year Ended 31 May 2021**

#### **1 Charity status**

The charity is limited by share capital, incorporated in .

The address of its registered office is:

102 Hounslow Road

Feltham

Middlesex

TW14 0AX

These financial statements were authorised for issue by the trustees on 26 May 2022.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Feltham Hira Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentation currency of the financial statements is pound sterling (£).

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

## Feltham Hira Association

### Notes to the Financial Statements for the Year Ended 31 May 2021

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

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.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

## Feltham Hira Association

### Notes to the Financial Statements for the Year Ended 31 May 2021

#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Improvements to property	20% on reducing balance
Fixtures and fittings	20% on reducing balance
Computer equipment	25% on reducing balance

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

## **Feltham Hira Association**

### **Notes to the Financial Statements for the Year Ended 31 May 2021**

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

## **Feltham Hira Association**

### **Notes to the Financial Statements for the Year Ended 31 May 2021**

#### **Fund structure**

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income 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.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## **Feltham Hira Association**

### **Notes to the Financial Statements for the Year Ended 31 May 2021**

#### ***Investments***

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

#### ***Fair value measurement***

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

## Feltham Hira Association

### Notes to the Financial Statements for the Year Ended 31 May 2021

#### 3 Income from donations and legacies

	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;				
Donations from individuals	24,706	60,535	9,947	95,188
<b>Total for 2021</b>	<u>24,706</u>	<u>60,535</u>	<u>9,947</u>	<u>95,188</u>
<b>Total for 2020</b>	<u>18,036</u>	<u>155,916</u>	<u>10,788</u>	<u>184,740</u>

#### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
<b>Faith &amp; worship core costs</b>				
		31,044	4,840	35,884
Depreciation, amortisation and other similar costs		13,692	-	13,692
Governance costs	5	720	-	720
<b>Total for 2021</b>		<u>45,456</u>	<u>4,840</u>	<u>50,296</u>
<b>Total for 2020</b>		<u>107,167</u>	<u>9,342</u>	<u>116,509</u>

## Feltham Hira Association

### Notes to the Financial Statements for the Year Ended 31 May 2021

#### 5 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Independent examiner fees		
Examination of the financial statements	<u>720</u>	<u>720</u>
<b>Total for 2021</b>	<u><u>720</u></u>	<u><u>720</u></u>
<b>Total for 2020</b>	<u><u>720</u></u>	<u><u>720</u></u>

## Feltham Hira Association

### Notes to the Financial Statements for the Year Ended 31 May 2021

#### 6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Loss on disposal of fixed assets held for the charity's own use	4,431	-
Depreciation of fixed assets	<u>9,261</u>	<u>11,514</u>

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2020 £
<b>Staff costs during the year were:</b>	
Wages and salaries	<u>7,869</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Imam	-	1
Teachers	<u>-</u>	<u>2</u>
	<u>-</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year.

#### 9 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>720</u>	<u>720</u>

## **Feltham Hira Association**

### **Notes to the Financial Statements for the Year Ended 31 May 2021**

#### **10 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

## Feltham Hira Association

### Notes to the Financial Statements for the Year Ended 31 May 2021

#### 11 Tangible fixed assets

	<b>Land and buildings £</b>	<b>Furniture and equipment £</b>	<b>Motor vehicles £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 June 2020	552,664	17,760	-	570,424
Additions	501,318	-	7,300	508,618
Disposals	-	-	(7,300)	(7,300)
At 31 May 2021	<u>1,053,982</u>	<u>17,760</u>	<u>-</u>	<u>1,071,742</u>
<b>Depreciation</b>				
At 1 June 2020	54,831	12,425	-	67,256
Charge for the year	7,927	1,334	-	9,261
At 31 May 2021	<u>62,758</u>	<u>13,759</u>	<u>-</u>	<u>76,517</u>
<b>Net book value</b>				
At 31 May 2021	<u>991,224</u>	<u>4,001</u>	<u>-</u>	<u>995,225</u>
At 31 May 2020	<u>497,833</u>	<u>5,335</u>	<u>-</u>	<u>503,168</u>

Included within the net book value of land and buildings above is £967,443 (2020 - £466,125) in respect of freehold land and buildings and £23,780 (2020 - £31,707) in respect of improvements to property.

The freehold property is maintained to a high standard and no depreciation is charged, as in the opinion of the directors, any such sum is immaterial. Depreciation is only charged on improvements to property.

## Feltham Hira Association

### Notes to the Financial Statements for the Year Ended 31 May 2021

#### 12 Debtors

	2021 £	2020 £
Accrued income	-	8,385
Other debtors	6,804	6,803
	<u>6,804</u>	<u>15,188</u>

#### 13 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>68,088</u>	<u>394,295</u>

#### 14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	174	3,090
Other taxation and social security	438	438
Other creditors	113,350	3,000
Accruals	5,731	3,706
	<u>119,693</u>	<u>10,234</u>

## Feltham Hira Association

### Notes to the Financial Statements for the Year Ended 31 May 2021

#### 15 Funds

	<b>Balance at 1 June 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 May 2021 £</b>
<b>Unrestricted funds</b>					
<i>General</i>					
General	667,797	63,650	(50,296)	(611,846)	69,305
<i>Designated</i>					
Designated	<u>233,174</u>	<u>-</u>	<u>-</u>	<u>(233,174)</u>	<u>-</u>
<b>Total unrestricted funds</b>	900,971	63,650	(50,296)	(845,020)	69,305
<b>Restricted funds</b>					
Restricted	<u>1,446</u>	<u>34,653</u>	<u>-</u>	<u>845,020</u>	<u>881,119</u>
<b>Total funds</b>	<u>902,417</u>	<u>98,303</u>	<u>(50,296)</u>	<u>-</u>	<u>950,424</u>
	<b>Balance at 1 June 2019 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 May 2020 £</b>
<b>Unrestricted funds</b>					
<i>General</i>					
General	636,048	145,916	(107,167)	(7,000)	667,797
<i>Designated</i>					
Designated	<u>198,138</u>	<u>28,036</u>	<u>-</u>	<u>7,000</u>	<u>233,174</u>
<b>Total unrestricted funds</b>	834,186	173,952	(107,167)	-	900,971
<b>Restricted</b>					
Restricted	<u>-</u>	<u>10,788</u>	<u>(9,342)</u>	<u>-</u>	<u>1,446</u>
<b>Total funds</b>	<u>834,186</u>	<u>184,740</u>	<u>(116,509)</u>	<u>-</u>	<u>902,417</u>

## Feltham Hira Association

### Notes to the Financial Statements for the Year Ended 31 May 2021

Funds in respect of the mosque project have been reclassified from designated to restricted funds as this is the most appropriate description.

#### 16 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 May 2021 £</b>
Tangible fixed assets	27,782	967,443	995,225
Current assets	47,866	27,026	74,892
Current liabilities	<u>(6,343)</u>	<u>(113,350)</u>	<u>(119,693)</u>
Total net assets	<u>69,305</u>	<u>881,119</u>	<u>950,424</u>

## Feltham Hira Association

### Notes to the Financial Statements for the Year Ended 31 May 2021

#### 17 Analysis of net funds

	<b>At 1 June 2020</b>	<b>Cash flow</b>	<b>At 31 May 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>394,295</u>	<u>(326,207)</u>	<u>68,088</u>
Net debt	<u>394,295</u>	<u>(326,207)</u>	<u>68,088</u>
	<b>At 1 June 2019</b>	<b>Cash flow</b>	<b>At 31 May 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	<u>277,057</u>	<u>117,238</u>	<u>394,295</u>
Net debt	<u>277,057</u>	<u>117,238</u>	<u>394,295</u>

## Feltham Hira Association

### Detailed Statement of Financial Activities for the Year Ended 31 May 2021

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	<u>98,303</u>	<u>184,740</u>
Total income	<u>98,303</u>	<u>184,740</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(50,296)</u>	<u>(116,509)</u>
Total expenditure	<u>(50,296)</u>	<u>(116,509)</u>
Net income	<u>48,007</u>	<u>68,231</u>
Net movement in funds	48,007	68,231
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>902,417</u>	<u>834,186</u>
Total funds carried forward	<u><u>950,424</u></u>	<u><u>902,417</u></u>

This page does not form part of the statutory financial statements.

## Feltham Hira Association

### Detailed Statement of Financial Activities for the Year Ended 31 May 2021

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b><i>Donations and legacies</i></b>		
Donations towards funeral	9,947	10,788
Donations	60,535	131,858
Donations towards new mosque project	24,706	18,036
School income	3,115	14,058
UK Government grant	-	10,000
	<b>98,303</b>	<b>184,740</b>
<b><i>Charitable activities</i></b>		
Profit/loss on disposal of motor vehicle	(4,431)	-
Wages	-	(7,869)
Hall hire	(7,558)	(17,756)
Rates and water	(403)	(1,383)
Light and heat	(2,113)	(3,938)
Insurance	(892)	(1,759)
Repairs and renewals	-	(3,510)
Telephone and internet	(516)	(919)
Printing postage & stationery	-	(293)
Admin and other costs	(408)	(2,532)
Funeral expenses	(4,840)	(9,342)
Donations to charities	(16,689)	(35,323)
Sundries	(590)	(509)
Teachers	(1,305)	(16,296)
Professional fees	-	(2,482)
Bank charges	(570)	(364)
Depn of improvements to property	(7,927)	(10,569)
Depn of fixtures & fittings	(159)	(212)
Depn of computer equipment	(1,175)	(733)
Accountancy	(720)	(720)
	<b>(50,296)</b>	<b>(116,509)</b>

This page does not form part of the statutory financial statements.