

ERITREAN MUSLIM COMMUNITY ASSOCIATION UK

England & Wales · Charity number 1155751

Details

Status Registered

Legal form Charitable company

Company number [07583537](#)

Registered 2014-02-12

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

Contact

Address 283-291 Wandsworth Road
London
SW8 2ND

Phone 02077202508

Email info@emca.org.uk

Website www.emca.org.uk

Activities

Objects: 1. THE ADVANCEMENT OF THE ISLAMIC FAITH FOR THE BENEFIT OF THE PUBLIC, PARTICULARLY BUT NOT EXCLUSIVELY, THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES AND PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS. 2. TO FURTHER OR BENEFIT THE SOCIALLY EXCLUDED RESIDENTS OF THE ERITREAN COMMUNITY RESIDING IN THE UNITED KINGDOM WITHOUT ANY DISTINCTION AMONGST MEMBERS OF THAT COMMUNITY ON ANY GROUNDS, BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.

Activities: Youth Programs/Club, Arabic/Islamic classes, IT courses, GCSE Prep classes, Cultural/Social Events, Personal Development, Health Workshops

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£438,595	£418,746	-	-
2024-03-31	£345,623	£315,271	-	-
2023-03-31	£328,820	£260,162	-	-
2022-03-31	£223,311	£193,035	-	-
2021-03-31	£194,922	£89,645	-	-

Trustees

Name	Role	Appointed
Osman Mohammed Abrar	Chair	2024-10-20
Abdalla Hassan Elhag-Salih		2024-10-20
Adem Mustafa Nasraddin		2024-10-20
Mohamed Jamal Adam		2024-10-20
Saud Khalifa Adem		2024-10-20
Tahir Abubakr Mohamed		2024-10-20

ERITREAN MUSLIM COMMUNITY ASSOCIATION UK

England & Wales - Charity number 1155751

Accounts

REGISTERED COMPANY NUMBER: 07583537 (England and Wales)
REGISTERED CHARITY NUMBER: 1155751

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Eritrean Muslim Community Association UK
(A Company Limited by Guarantee)

Stan Kelly & Co
Chartered Certified Accountants
Suite 2, Wenta Business Centre,
1 Electric Avenue
Enfield
EN3 7XU

Eritrean Muslim Community Association UK

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for the Year Ended 31 March 2025

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Eritrean Muslim Community Association UK

Chairman's Report
for the Year Ended 31 March 2025

Dear Members, Friends, and Supporters,

On behalf of the Board of Trustees, I am pleased to present the Annual Report of the Eritrean Muslim Community Association (EMCA) for the year ending 31 March 2025.

Since its establishment in 1989, EMCA has remained a trusted community organisation dedicated to faith, education, and social welfare. Over the past year, we have continued to deliver a diverse range of programmes including after-school education, youth and family activities, Ramadan and Eid celebrations, and essential welfare support serving hundreds of beneficiaries across our community.

Our achievements would not have been possible without the commitment of our volunteers, staff, and trustees, nor without the generosity of our funders and partners. We extend particular thanks to Lambeth Council's Holiday Activities and Food (HAF) programme, Islamic Relief, and Mercy Mission, whose funding enabled us to deliver much needed support for children, young people, and families.

Looking ahead, we are preparing for major developments, including the Roof Extension Project and the creation of a Community Kitchen. These improvements represent a long-term investment in EMCA's future and its ability to serve generations to come.

I extend sincere appreciation to everyone who has contributed to EMCA's work. Together, we will continue to build a resilient, inclusive, and empowered community

Mr Osman Abrar
Chair of Trustees



Eritrean Muslim Community Association UK

Report of the Trustees
for the Year Ended 31 March 2025

The Eritrean Muslim Community Association (EMCA) was established in 1989 as a registered charity to meet the social, educational, cultural, and religious needs of the community in Lambeth and across London.

Originally founded to support the growing number of Eritrean immigrants settling in the United Kingdom, EMCA has evolved into an inclusive community hub that welcomes and serves people from all backgrounds.

For more than three decades, EMCA has provided vital services and programmes that promote social cohesion, education, and wellbeing. Its initiatives focus on empowering children, young people, women, and the elderly through access to education, guidance, and community support. EMCA continues to play a central role in addressing the needs of disadvantaged and vulnerable families, ensuring that every individual has the opportunity to participate in community life and personal development.

Through strong partnerships with local authorities, charitable organisations, and community institutions, EMCA delivers a wide range of initiatives including after-school education, youth mentoring, family counselling, employment workshops, health awareness sessions, and interfaith engagement. These projects are designed to strengthen family bonds, inspire lifelong learning, and foster unity among diverse communities in the area.

The establishment of Al-Nagashi Mosque and Centre stands as one of EMCA's most significant achievements. It provides a welcoming space for worship, education, and social connection. The Centre offers daily prayers, Qur'an and Arabic classes, Nikah and family services, community lectures, Ramadan and Eid programmes, women's circles, youth activities, and public events that bring people together in a spirit of harmony and shared purpose.

Today, EMCA is widely recognised as a trusted and respected community institution for Muslims and the wider local population. It is a place where individuals and families come not only to fulfil their religious responsibilities but also to seek guidance, learning, friendship, and support in an environment of compassion and cooperation.

Vision & Mission

EMCA is committed to serving the Eritrean and wider Lambeth community through education, welfare, and community development. Its mission is to promote wellbeing, inclusion, and lifelong learning for people of all ages and backgrounds, while fostering a sense of belonging, dignity, and shared responsibility within society.

Mr. Osman Abrar
Chair of Trustees



Eritrean Muslim Community Association UK

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Education and Learning.

- Tuition Services: Delivered daily (Mon-Fri, 5-7 pm) and Saturdays (10 am-3 pm), operated by an independent organisation.
- Quran and Arabic Academy: Over 210 children completed the first year.
- Women's Learning Classes continued.
- Lectures and Workshops on leadership, parenting, and family wellbeing

Engagement

- Youth club : Safe and engaging space.
- Over 10 youth trips and activities (sports, cultural visits, workshops).
- Family beach trips: 4 buses, 280 people attended.
- Youth parliament pilot programme.

Support

- Parenting workshops delivered during the year.
- Elderly programmes: weekly gatherings and intergenerational activities.
- Church activities: weekly use of the hall by church groups.

Outreach

- Ramadan 2025: 300 meals served daily, opened to all.
- Supported by Lambeth HAF, Islamic Relief and Mercy Mission.

Services

- Funeral service provided when required, run by an independent organization in EMCA premises.

MAJOR PROJECTS

Roof Extension and projects:

The current roof structure is fragile and has developed ongoing leaks **disrupting community hall activities**. These leaks affect several vital programmes, including elderly gatherings and Sunday church services held in the community hall.

Eritrean Muslim Community Association UK

Report of the Trustees
for the Year Ended 31 March 2025

The Roof Extension Project will:

- Replace and reinforce the roof
- Protect the community hall to ensure uninterrupted services for both elderly and church users.
- Expand usable space for education and community events.
- Provide flexible facilities.

Estimated cost : £500,000 (subject to surveys and planning)

Kitchen

The community kitchen will:

- Provide meals for the elderly and homeless.
- Deliver cookery workshops.
- Support Ramadan and emergency food programmes.
- Create opportunities for volunteering

ACKNOWLEDGEMENTS

The trustees wish to thank Lambeth HAF, Islamic Relief and Mercy Mission, Local partners, schools and organisations.

This year has shown EMCA's resilience and commitment to community service. With new projects on the horizon and strong partnerships, we are determined to continue serving as a hub of learning, support and unity for many years to come.

Signed on behalf of the trustees:

Mr Osman Abrar
Chair of trustees

FINANCIAL REVIEW

Financial position

During the year , the total income generated was £438,595 (2024: £345,623).

The charity made a surplus of £27,849 for the year ended 31 March 2025 (2024: surplus of £30,352).

After taking account of the operations , the charity's available funds stood at £1,586,566 for the year ended 31 March 2025 (£1,558,717 as at 31 March 2024).

Eritrean Muslim Community Association UK

Report of the Trustees
for the Year Ended 31 March 2025

FINANCIAL REVIEW

Reserves policy

The charity aims to maintain a target balance of at three months' worth of fixed operational cost at any given time, to ensure continuous delivery of its charitable objects during an unforeseen down turn in income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

-EMCA is a registered UK charity overseen by a Board of Trustees.

-Trustees ensure compliance with Charity Commission regulations and provide strategic oversight and accountability.

- Operations are led by the Centre Manager with the support of staff and volunteers

EMCA is guided by strong policies in:

- Safeguarding (children and vulnerable adults)
- Equality, Diversity & Inclusion
- Financial transparency and accountability
- Health & Safety and Risk Management
- Volunteer and staff management

Operations are led by the Centre Manager with the support of staff and volunteers.

EMCA COUNCIL

The EMCA Council is an elected committee chosen by the Annual General Meeting (AGM). This council plays a vital role in supporting EMCA's overall governance and sustainability.

The Council assists the Board of Trustees by:

Preparing and conducting training in policies, governance, and structural management.

Ensuring all EMCA operations comply with Charity Commission requirements.

Providing advice, expertise, and practical assistance to help the Board of Trustees run EMCA effectively and transparently.

The EMCA Council is therefore an essential part of the organisation's commitment to accountability, professional management, and continuous improvement.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07583537 (England and Wales)

Registered Charity number

1155751

Eritrean Muslim Community Association UK

Report of the Trustees
for the Year Ended 31 March 2025

Registered office

283 - 291 Wandsworth Road
London
SW8 2ND

Trustees

Mr Osman Abrar Chair of trustees (appointed 20.10.24)
Mr Saud Adem Trustee (appointed 20.10.24)
Mrs Khyreya Siraj Trustee (appointed 20.10.24)
Mr Tahir Mohamed Trustee (appointed 20.10.24)
Mr Mohamed Adam Trustee (appointed 20.10.24)
Mrs Hayat Ali Trustee (appointed 20.10.24)
Dr Adem Nasraddin Trustee - Treasurer (appointed 20.10.24)
Mr Abdalla Elhag-Salih Trustee (appointed 20.10.24)
Mr Nurdin Jahar Trustee (appointed 20.10.24)
Mr Omar Hassan Nasser Chair of Trustees (resigned 20.10.24)
Mr Khaled Hamid Trustee (resigned 20.10.24)
Ms Mariam Basher Harris Trustee (resigned 11.8.24)
Mr Keir Ahmed Saleh Trustee (resigned 20.10.24)
Ms Nasra Hussein Mohamed Trustee (resigned 20.10.24)

Independent Examiner

Dr. E. Oloke , FCCA
Stan Kelly & Co
Chartered Certified Accountants
Suite 2, Wenta Business Centre,
1 Electric Avenue
Enfield
EN3 7XU

Bankers

Barclays Bank
127 Edgware Road
London
W2 2HT

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

Approved by order of the board of trustees on 30 November 2025 and signed on its behalf by:

Mr Osman Abrar - Trustee



**Independent Examiner's Report to the Trustees of
Eritrean Muslim Community Association UK**

Independent examiner's report to the trustees of Eritrean Muslim Community Association UK ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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 the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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.

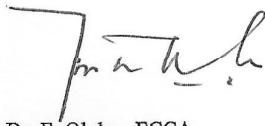
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Dr. E. Oloke, FCCA

Stan Kelly & Co
Chartered Certified Accountants
Suite 2, Wenta Business Centre,
1 Electric Avenue
Enfield
EN3 7XU

30 November 2025

Eritrean Muslim Community Association UK

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		268,409	110,409	378,582	307,562
Other income		<u>60,013</u>	<u>-</u>	<u>60,013</u>	<u>38,061</u>
Total		<u>328,186</u>	<u>110,409-</u>	<u>438,595</u>	<u>345,623</u>
EXPENDITURE ON					
Raising funds		4,380	-	4,380	-
Charitable activities		99,402	57,309	156,711	95,882
Other		<u>249,655</u>	<u>-</u>	<u>257,655</u>	<u>219,389</u>
Total		<u>353,437</u>	<u>57,309</u>	<u>418,746</u>	<u>315,271</u>
NET INCOME		-25,251	53,100	19,849	30,352
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,461,260</u>	<u>97,457</u>	<u>1,558,717</u>	<u>1,528,365</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,436,009</u>	<u>150,557</u>	<u>1,578,566</u>	<u>1,558,717</u>

The notes form part of these financial statements

Eritrean Muslim Community Association UK

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	7	1,346,592	-	1,346,592	1,336,014
CURRENT ASSETS					
Debtors	8	3,595	-	3,595	3,304
Cash at bank and in hand		<u>154,043</u>	<u>97,457</u>	<u>251,500</u>	<u>248,450</u>
		157,638	97,457	255,095	251,754
CREDITORS					
Amounts falling due within one year	9	<u>(23,121)</u>	-	<u>(23,121)</u>	<u>(29,051)</u>
NET CURRENT ASSETS		<u>134,517</u>	<u>97,457</u>	<u>231,974</u>	<u>222,703</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,481,109</u>	<u>97,457</u>	<u>1,578,566</u>	<u>1,558,717</u>
NET ASSETS		<u>1,481,109</u>	<u>97,457</u>	<u>1,578,566</u>	<u>1,558,717</u>
FUNDS	11				
Unrestricted funds				<u>1,578,566</u>	<u>1,558,717</u>
TOTAL FUNDS				<u>1,578,566</u>	<u>1,558,717</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Eritrean Muslim Community Association UK

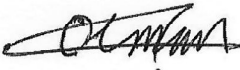
Balance Sheet - continued

31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 November 2025 and were signed on its behalf by:

Mr Osman Abrar - Trustee



Dr Adem Nasraddin - Trustee



The notes form part of these financial statements

Eritrean Muslim Community Association UK

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	<u>2,715</u>	<u>3,479</u>

3. AUDITORS' REMUNERATION

	31.3.25	31.3.24
	£	£
Fees payable to the charity's auditor for the audit of the charity's financial statements	<u>1,200</u>	<u>1,200</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
	<u>11</u>	<u>6</u>
Administration and support		

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	307,562	-	307,562
Other income	<u>38,061</u>	<u>-</u>	<u>38,061</u>
Total	<u>345,623</u>	<u>-</u>	<u>345,623</u>
EXPENDITURE ON			
Charitable activities			
General	95,882	-	95,882
Other	<u>219,389</u>	<u>-</u>	<u>219,389</u>
Total	315,271	-	315,271

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued						
		Unrestricted fund £	Restricted fund £		Total funds £	
		_____	_____		_____	
	NET INCOME	30,352	-		30,352	
 RECONCILIATION OF FUNDS						
	Total funds brought forward	1,528,365	-		1,528,365	
		_____	_____		_____	
	TOTAL FUNDS CARRIED FORWARD	<u>1,558,717</u>	<u>-</u>		<u>1,558,717</u>	
 7. TANGIBLE FIXED ASSETS						
		Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
	COST					
	At 1 April 2024	1,326,233	7,683	9,715	-	1,343,631
	Additions	-	<u>10,474</u>	<u>1,694</u>	<u>1,125</u>	<u>13,293</u>
	At 31 March 2025	<u>1,326,233</u>	<u>18,157</u>	<u>11,409</u>	<u>1,125</u>	<u>1,356,924</u>
	DEPRECIATION					
	At 1 April 2024	-	4,020	3,597	-	7,617
	Charge for year	-	<u>2,095</u>	<u>339</u>	<u>281</u>	<u>2,715</u>
	At 31 March 2025	-	<u>6,115</u>	<u>3,936</u>	<u>281</u>	<u>10,332</u>
	NET BOOK VALUE					
	At 31 March 2025	<u>1,326,233</u>	<u>12,042</u>	<u>7,473</u>	<u>844</u>	<u>1,346,592</u>
	At 31 March 2024	<u>1,326,233</u>	<u>3,663</u>	<u>6,118</u>	-	<u>1,336,014</u>
 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR						
				31.3.25 £	31.3.24 £	
	Other debtors			291	-	
	Prepayments and accrued income			<u>3,304</u>	<u>3,304</u>	
				<u>3,595</u>	<u>3,304</u>	

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other loans (see note 10)	15,150	15,150
Social security and other taxes	669	669
Salaries control	747	6,431
Accrued consultancy fees	5,355	5,601
Accrued expenses	<u>1,200</u>	<u>1,200</u>
	<u>23,121</u>	<u>29,051</u>

10. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Members loan	<u>15,150</u>	<u>15,150</u>

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	1,558,717	19,849	1,578,566
	<u>1,558,717</u>	<u>19,849</u>	<u>1,578,566</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	438,595	(418,746)	19,849
	<u>438,595</u>	<u>(418,746)</u>	<u>19,849</u>

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,528,365	30,352	1,558,717
TOTAL FUNDS	<u>1,528,365</u>	<u>30,352</u>	<u>1,558,717</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	345,623	(315,271)	30,352
TOTAL FUNDS	<u>345,623</u>	<u>(315,271)</u>	<u>30,352</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

ERITREAN MUSLIM COMMUNITY ASSOCIATION UK

England & Wales - Charity number 1155751

Accounts

REGISTERED COMPANY NUMBER: 07583537 (England and Wales)
REGISTERED CHARITY NUMBER: 1155751

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
for
Eritrean Muslim Community Association UK
(A Company Limited by Guarantee)

Stan Kelly & Co
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Eritrean Muslim Community Association UK

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Eritrean Muslim Community Association UK

Report of the Trustees
for the Year Ended 31 March 2024

Chairman's statement

Dear Members and Friends of EMCA UK,

I trust this message finds each of you in good health and high spirits.

I wanted to take a moment to reflect on the remarkable journey we've embarked on together as a charitable organisation and share some truly exciting news about how we're actively meeting the needs of our community.

Over the past four months, we've had the privilege of witnessing first-hand the powerful and positive impact that our collective efforts have had on the lives of those we serve. Through our diverse range of initiatives and programs, we've touched the hearts and minds of countless individuals, offering them not just support but also a renewed sense of hope.

It fills me with immense joy to announce that we've not only identified but also effectively addressed the most pressing needs of our community. This accomplishment would not have been possible without the unwavering dedication of our members, the invaluable contributions of our volunteers, the hard work of our dedicated staff, and the wisdom of our trustees. Together, we've channelled our resources toward projects that have made a profound and meaningful difference in the lives of those who need it most. From youth empowerment programs and educational workshops to nurturing parenting skills and fostering leadership development, we have strived to offer a comprehensive range of assistance.

Our journey, however, is far from over. We remain committed to navigating the ever-evolving landscape of community needs, for we understand that our work is an ongoing endeavour. As we face new challenges and opportunities, we will continue to do what we do best-serving our community with compassion, dedication, and an unwavering belief in the power of positive change.



Mr Omar Nasser
Chair of trustees

Eritrean Muslim Community Association UK

Report of the Trustees **for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

It is our privilege to present the annual Trustees' Report of EMCA UK, documenting the period from 1st April 2023 to 31st March 2024. This report outlines our responsibilities, achievements, and financial stewardship during this time.

1. Overview of EMCA UK

1.1 Mission and Objectives

EMCA UK's mission revolves around community service and welfare. Our objectives include education, community development, and promoting social cohesion.

1.2 Governance Structure

EMCA UK operates under a dedicated board of trustees, who oversee the strategic direction, policies, and overall governance of the organization. We would like to acknowledge any changes or additions to the board during the reporting period.

1.3 Governance Policies

We maintain robust governance policies and procedures, including those that ensure transparency, accountability, and compliance with regulatory requirements.

2. Educational Initiatives

2.1 The previous set of trustees managed to successfully incorporate the new EMCA Quran academy in September 2023 which recently completed its first academic year. As with any new endeavour, it has faced a unique set of challenges and will continue to improve under the next set of trustees.

2.2 Lectures & Talks

EMCA UK organized, enriching lectures and talks during the reporting period, providing valuable insights to our community members.

3. Community Engagement

3.1 Activities & Courses

EMCA UK conducted over 30 activities and courses, catering to various interests and needs within our community. These included CRAVITY, Youth Leadership Program, Coral Reef Water world, Football Programs, Oxygen, Quran Competition Ceremony, Henna & Beauty Workshops, Open Skate, FlipOut Adventures, and Parenting Courses.

3.2 Educational Courses

Our organization offered a range of educational courses, including Mental Toughness Training, Leadership Development, Emotions Management, Relationship Building, Domestic Violence Awareness, and Parenting Workshops.

3.3 Youth Engagement

The Youth Parliament provided young people with opportunities to represent their voices and contribute to social change.

4. Achievements and Additional Initiatives

4.1 Embedding EMCA's 8 Principles of Safeguarding?EMCA UK is committed to embedding the 8 Principles of Safeguarding, including Leadership, Integrity, Equality, Diversity and Inclusion, Empowerment, Prevention, Protection, Partnership, and Openness and Accountability, into our daily work to ensure the safety and well-being of our community members.

Eritrean Muslim Community Association UK

Report of the Trustees **for the Year Ended 31 March 2024**

4.2 Summer Family Camp (Partly Achieved)

Progress has been made in expanding our Summer Family Camp to create memorable experiences for all participants.

4.3 Parenting Courses (Partly Achieved)

Our parenting courses have had a positive impact, and we will continue to enhance and expand our offerings.

4.4 Leadership Program (Started a Year Program)

Our leadership program has commenced, providing valuable leadership development opportunities for our Children and Young People.

4.5 Youth Club (Started, Ongoing)

Our youth club is providing a safe and engaging space for our young members to learn and grow.

4.6 Graduation Ceremony

We are planning a memorable graduation ceremony to celebrate the achievements of our members and their commitment to personal growth.

4.7 Women Quran Classes

Our commitment to education and spiritual growth continued in December 2022 with the launch of Women Quran Classes. These classes provided a valuable opportunity for women in our community to deepen their understanding of the Quran and strengthen their faith. We witnessed significant participation and engagement, highlighting the importance of this initiative.

4.8 Eid Party for Women

We celebrated an Eid Party for women, a joyful and inclusive gathering that honoured the significance of Eid in our community. The event provided an opportunity for women to come together, share experiences, and strengthen bonds of friendship and sisterhood. It was a heart-warming and memorable occasion.^{4.15} Professional Network. We aim to create a professional network within our community, fostering career development and opportunities.

4.9 Parenting Consultation Starting

The launch of our parenting consultation program will provide ongoing support to parents facing challenges and seeking guidance.

4.10 Building Plans Advisory Group (COBRA) (Achieved)

The COBRA advisory group has been successfully established to oversee building plans and development projects.

5. Community Outreach Programs

5.1 Ramadan Food Parcels and Iftar

Our dedication to diversity and community support extends to outreach programs. During Ramadan, we distributed 250 food parcels to low-income families in the community and provided daily iftar during Ramadan in the centre, emphasizing inclusivity and unity. EMCA's reach also extends globally, as we respond to disasters like earthquakes, providing aid and support to affected regions.

These objectives represent our unwavering commitment to the betterment of our organization and the well-being of our members. We invite your valuable feedback and support as we work together to achieve these goals. Your participation and engagement are instrumental in our success.

Eritrean Muslim Community Association UK

Report of the Trustees **for the Year Ended 31 March 2024**

6. Awards and Recognition

EMCA UK has been recognized for its outstanding contributions to the community. We were nominated and short listed for the "Best Youth Service Award in the UK" at the Beacon Mosque Awards, a testament to our dedication to serving the community. This accolade reflects the dedication of our members, volunteers, and supporters in creating a positive impact.

7. Conclusion

In conclusion, the EMCA UK board of trustees extends heartfelt gratitude to our members and stakeholders for their trust and support. Special thanks to our funder for the roof repair and to our generous funder for the tent, which has increased our prayer capacity. As we advance, our commitment to community service, cultural pride, education, and unity remains steadfast. We deeply value your essential role in our journey and look forward to another year of growth and impactful initiatives. Your participation and engagement are crucial to our success.

FINANCIAL REVIEW

Financial position

During the year, the total income generated was £345,623 (2023: £328,820).

The charity made a surplus of £30,352 for the year ended 31 March 2024 (2023: surplus of £68,658).

After taking account of the operations, the charity's available funds stood at £1,558,717 for the year ended 31 March 2024 (£1,528,365 as at 31 March 2023).

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07583537 (England and Wales)

Registered Charity number

1155751

Registered office

283 - 291 Wandsworth Road

London

SW8 2ND

Trustees

Mr Ali Abdu Chair of Trustees (resigned 15.2.24)

Mr Monir Malik Treasurer (resigned 15.2.24)

Ms Amira Osman Secretary (resigned 31.10.23)

Mr Omar Hassan Nasser Chair of Trustees (appointed 15.2.24)

Mr Khaled Hamid Trustee (appointed 15.2.24)

Ms Mariam Basher Harris Trustee (appointed 15.2.24)

Mr Keir Ahmed Saleh Trustee (appointed 15.2.24)

Ms Nasra Hussein Mohamed Trustee (appointed 15.2.24)

Eritrean Muslim Community Association UK

Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

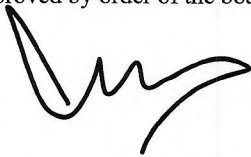
Dr Emmanuel Oloke , FCCA
Stan Kelly & Co
Chartered Certified Accountants
Suite 2, Wenta Business Centre
1 Electric Avenue
Enfield
EN3 7XU

Bankers

Barclays Bank
127 Edgware Road
London
W2 2HT

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

Approved by order of the board of trustees on 14 July 2024 and signed on its behalf by:



Mr Omar Hassan Nasser - Trustee

**Independent Examiner's Report to the Trustees of
Eritrean Muslim Community Association UK**

Independent examiner's report to the trustees of Eritrean Muslim Community Association UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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 the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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.

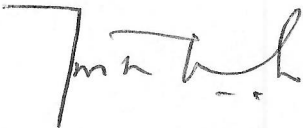
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Dr Emmanuel Oloke , FCCA

Stan Kelly & Co
Chartered Certified Accountants
Suite 2, Wenta Business Centre
1 Electric Avenue
Enfield
EN3 7XU

14 July 2024

Eritrean Muslim Community Association UK

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		307,562	-	307,562	300,384
Other income		38,061	-	38,061	28,436
Total		345,623	-	345,623	328,820
EXPENDITURE ON					
Charitable activities					
General		95,882	-	95,882	74,514
Other		219,389	-	219,389	185,648
Total		315,271	-	315,271	260,162
NET INCOME		30,352	-	30,352	68,658
RECONCILIATION OF FUNDS					
Total funds brought forward		1,528,365	-	1,528,365	1,459,707
TOTAL FUNDS CARRIED FORWARD		1,558,717	-	1,558,717	1,528,365

The notes form part of these financial statements

Eritrean Muslim Community Association UK

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds as restated £
FIXED ASSETS					
Tangible assets	8	1,336,014	-	1,336,014	1,335,399
CURRENT ASSETS					
Debtors	9	3,304	-	3,304	-
Cash at bank and in hand		248,450	-	248,450	209,124
		251,754	-	251,754	209,124
CREDITORS					
Amounts falling due within one year	10	(29,051)	-	(29,051)	(16,158)
NET CURRENT ASSETS		222,703	-	222,703	192,966
TOTAL ASSETS LESS CURRENT LIABILITIES		1,558,717	-	1,558,717	1,528,365
NET ASSETS		1,558,717	-	1,558,717	1,528,365
FUNDS	12				
Unrestricted funds				1,558,717	1,528,365
TOTAL FUNDS				1,558,717	1,528,365

The charitable company is entitled to exemption from audit under Section 479A of the Companies Act 2006 relating to subsidiary charitable companies for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Eritrean Muslim Community Association UK

Balance Sheet - continued

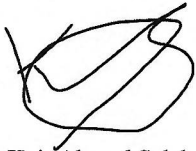
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 July 2024 and were signed on its behalf by:



Mr Omar Hassan Nasser - Trustee



Mr Keir Ahmed Saleh - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23 as restated
	£	£
Depreciation - owned assets	3,479	2,661

3. AUDITORS' REMUNERATION

	31.3.24	31.3.23 as restated
	£	£
Fees payable to the charity's auditor for the audit of the charity's financial statements	1,200	1,938

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23 as restated
Administration and support	6	4

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	300,384	-	300,384
Other income	28,436	-	28,436
Total	328,820	-	328,820
EXPENDITURE ON			
Charitable activities			
General	74,514	-	74,514

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted fund	Total funds as restated £
	£	£	£
Other	185,648	-	185,648
Total	260,162	-	260,162
NET INCOME	68,658	-	68,658
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	1,462,803	-	1,462,803
Prior year adjustment	(3,096)	-	(3,096)
As restated	1,459,707	-	1,459,707
TOTAL FUNDS CARRIED FORWARD	1,528,365	-	1,528,365

7. PRIOR YEAR ADJUSTMENT

The Scouts group's registered name is 17th Lambeth Scouts group which is an independent children group reporting to the Scout Association UK. The bank balance of £3,096.84 as at 31 March 2023 belonging to the Scout group included in the financial statements of EMCA for the year ended 31 March 2022 was transferred out of EMCA charity financial accounting and reporting as at 31 March 2023. This was recognised as grant income in year 2022 but was reversed as prior year adjustment in the financial statements for the year ended 31 March 2023.

Eritrean Muslim Community Association UK**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024****8. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2023	1,326,233	6,519	6,785	1,339,537
Additions	-	1,164	2,930	4,094
At 31 March 2024	1,326,233	7,683	9,715	1,343,631
DEPRECIATION				
At 1 April 2023	-	2,484	1,654	4,138
Charge for year	-	1,536	1,943	3,479
At 31 March 2024	-	4,020	3,597	7,617
NET BOOK VALUE				
At 31 March 2024	1,326,233	3,663	6,118	1,336,014
At 31 March 2023	1,326,233	4,035	5,131	1,335,399

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23 as restated
	£	£
Prepayments and accrued income	3,304	-

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23 as restated
	£	£
Other loans (see note 11)	15,150	15,150
Social security and other taxes	669	-
Salaries control	6,431	-
Accrued consultancy fees	5,601	-
Accrued expenses	1,200	1,008
	29,051	16,158

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. LOANS

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23 as restated
	£	£
Amounts falling due within one year on demand:		
Members loan	<u>15,150</u>	<u>15,150</u>

12. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	<u>1,528,365</u>	<u>30,352</u>	<u>1,558,717</u>
TOTAL FUNDS	<u><u>1,528,365</u></u>	<u><u>30,352</u></u>	<u><u>1,558,717</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>345,623</u>	<u>(315,271)</u>	<u>30,352</u>
TOTAL FUNDS	<u><u>345,623</u></u>	<u><u>(315,271)</u></u>	<u><u>30,352</u></u>

Comparatives for movement in funds

	At 1.4.22 £	Prior year adjustment £	Net movement in funds £	At 31.3.23 £
Unrestricted funds				
General fund	<u>1,462,803</u>	<u>(3,096)</u>	<u>68,658</u>	<u>1,528,365</u>
TOTAL FUNDS	<u><u>1,462,803</u></u>	<u><u>(3,096)</u></u>	<u><u>68,658</u></u>	<u><u>1,528,365</u></u>

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	328,820	(260,162)	68,658
TOTAL FUNDS	<u>328,820</u>	<u>(260,162)</u>	<u>68,658</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Eritrean Muslim Community Association UK

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	3
Donations	183,016	162,508
Grants	50,424	52,370
Subscriptions	2,285	1,896
Rent Receivable	61,254	71,194
Sundry income	4,430	9,303
Miscellaneous income	6,152	3,110
	<hr/>	<hr/>
	307,562	300,384
Other income		
Quran academy	33,349	11,374
Youth retreat donation	3,344	4,106
Food parcel	-	9,403
Jitso Income	1,368	3,553
	<hr/>	<hr/>
	38,061	28,436
Total incoming resources	<hr/> 345,623	<hr/> 328,820
EXPENDITURE		
Charitable activities		
Wages	72,397	46,138
Social security	-	2,669
Pensions	826	174
	<hr/>	<hr/>
	73,223	48,981
Other		
Professional fees	35,115	38,335
Wastage	1,777	1,224
Health and security	1,018	3,491
Maintenance and repairs	7,215	6,937
Recruitment, training & HR	1,759	1,008
Khatiba-prayers	1,475	15,312
Volunteer expenses	8,408	2,915
Festivities' expenses	15,918	6,511
Website, media and internet	3,349	6,121
Travel and subsistence	8,935	7,784
Carried forward	84,969	89,638

This page does not form part of the statutory financial statements

Eritrean Muslim Community Association UK

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24	31.3.23
	£	as restated £
Other		
Brought forward	84,969	89,638
Cleaning cost	4,610	418
Rent and hall hire	5,511	3,303
Children and youth life skills	26,912	47,533
Subscriptions and memberships	391	416
Advertisement and publicity	296	40
Ramadan and Eid expenses	20,397	5,719
Quran academy expenses	769	12,141
Food parcel	2,400	6,640
Zamzam water	25	11,440
Donations	6,117	4,691
Books and library	10,238	-
Jio Jitso activity	2,406	-
Consultancy - Academy	50,868	-
Plant and machinery	1,537	1,304
Fixtures and fittings	1,943	1,357
	219,389	184,640
Support costs		
Management		
Rates and water	2,604	4,557
Insurance	1,939	2,624
Light and heat	5,613	6,346
Telephone	251	607
Postage and stationery	1,044	942
	11,451	15,076
Finance		
Bank charges	1,088	495
Credit card charges	2,775	3,822
	3,863	4,317
Other		
Business rates	4,415	5,210
Governance costs		
Auditors' remuneration	1,200	1,938
Payroll & Book keeping	1,380	-
Valuation expenses	350	-
	2,930	1,938
Total resources expended	315,271	260,162
Net income	30,352	68,658

This page does not form part of the statutory financial statements

ERITREAN MUSLIM COMMUNITY ASSOCIATION UK

England & Wales - Charity number 1155751

Accounts

REGISTERED COMPANY NUMBER: 07583537 (England and Wales)
REGISTERED CHARITY NUMBER: 1155751

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
Eritrean Muslim Community Association UK
(A Company Limited by Guarantee)

Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

Eritrean Muslim Community Association UK

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for the Year Ended 31 March 2023**

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Eritrean Muslim Community Association UK

Report of the Trustees
for the Year Ended 31 March 2023

Chairman's statement

Dear Members and Friends of EMCA UK,

I trust this message finds each of you in good health and high spirits.

I wanted to take a moment to reflect on the remarkable journey we've embarked on together as a charitable organization and share some truly exciting news about how we're actively meeting the needs of our community.

Over the past year, we've had the privilege of witnessing firsthand the powerful and positive impact that our collective efforts have had on the lives of those we serve. Through our diverse range of initiatives and programs, we've touched the hearts and minds of countless individuals, offering them not just support but also a renewed sense of hope.

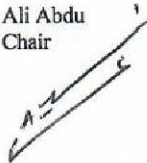
It fills me with immense joy to announce that we've not only identified but also effectively addressed the most pressing needs of our community. This accomplishment would not have been possible without the unwavering dedication of our members, the invaluable contributions of our volunteers, the hard work of our dedicated staff, and the wisdom of our trustees. Together, we've channelled our resources toward projects that have made a profound and meaningful difference in the lives of those who need it most. From youth empowerment programs and educational workshops to nurturing parenting skills and fostering leadership development, we have strived to offer a comprehensive range of assistance.

Our journey, however, is far from over. We remain committed to navigating the ever-evolving landscape of community needs, for we understand that our work is an ongoing endeavor. As we face new challenges and opportunities, we will continue to do what we do best-serving our community with compassion, dedication, and an unwavering belief in the power of positive change.

I extend my heartfelt gratitude to each member, volunteer, staff member, and trustee who has played a pivotal role in our achievements thus far. Your commitment and tireless efforts have made a profound difference in the lives of many, and together, we will continue to create a positive impact and leave a lasting legacy.

Thank you for being an integral part of our charitable journey. Here's to another year of making a meaningful difference in our community.

Ali Abdu
Chair

A handwritten signature in blue ink, appearing to read 'Ali Abdu', written over a set of three parallel diagonal lines that serve as a signature line.

Eritrean Muslim Community Association UK

Report of the Trustees for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

It is our privilege to present the annual Trustees' Report of EMCA UK, documenting the period from 2022 to March 2023. This report outlines our responsibilities, achievements, and financial stewardship during this time.

1. Overview of EMCA UK

1.1 Mission and Objectives

EMCA UK's mission revolves around community service and welfare. Our objectives include education, community development, and promoting social cohesion.

1.2 Governance Structure

EMCA UK operates under a dedicated board of trustees, who oversee the strategic direction, policies, and overall governance of the organization. We would like to acknowledge any changes or additions to the board during the reporting period.

1.3 Governance Policies

We maintain robust governance policies and procedures, including those that ensure transparency, accountability, and compliance with regulatory requirements.

2. Educational Initiatives

2.1 Quran Academy and EMCA's Academy

EMCA UK is thrilled to report that both our Quran Academy and EMCA's Academy have experienced exceptional demand since their inception. Due to this high demand, we have implemented a rigorous inspection schedule, with inspections conducted every three months. This rigorous approach is aimed at ensuring that our institutions become some of the best, combining excellent education with the development of strong character.

2.2 Lectures & Talks

EMCA UK organized 18 enriching lectures and talks during the reporting period, providing valuable insights to our community members.

3. Community Engagement

3.1 Activities & Courses

EMCA UK conducted over 30 activities and courses, catering to various interests and needs within our community. These included CRAVITY, Youth Leadership Program, Coral Reef Water world, Football Programs, Oxygen, Quran Competition Ceremony, Henna & Beauty Workshops, Open Skate, FlipOut Adventures, and Parenting Courses.

3.2 Educational Courses

Our organization offered a range of educational courses, including Mental Toughness Training, Leadership Development, Emotions Management, Relationship Building, Domestic Violence Awareness, and Parenting Workshops.

3.3 Youth Engagement

The Youth Parliament provided young people with opportunities to represent their voices and contribute to social change.

3.4 Parenting Consultation

Monthly face-to-face and virtual parenting consultation sessions have offered resources, effective strategies, emotional support, and guidance to parents in our community.

4. Achievements and Additional Initiatives

4.1 Embedding EMCA's 8 Principles of Safeguarding

EMCA UK is committed to embedding the 8 Principles of Safeguarding, including Leadership, Integrity, Equality, Diversity and Inclusion, Empowerment, Prevention, Protection, Partnership, and Openness and Accountability, into our daily work to ensure the safety and well-being of our community members.

4.2 Summer Family Camp (Partly Achieved)

Progress has been made in expanding our Summer Family Camp to create memorable experiences for all participants.

4.3 Parenting Courses (Partly Achieved)

Our parenting courses have had a positive impact, and we will continue to enhance and expand our offerings.

4.4 Leadership Program (Started a Year Program)

Eritrean Muslim Community Association UK

Report of the Trustees for the Year Ended 31 March 2023

Our leadership program has commenced, providing valuable leadership development opportunities for our Children and Young People.

4.5 Youth Parliament (Started)

Our Youth Parliament is up and running, nurturing the potential of our young leaders.

4.6 Youth Club (Started, Ongoing)

Our youth club is providing a safe and engaging space for our young members to learn and grow.

4.7 Graduation Ceremony

We are planning a memorable graduation ceremony to celebrate the achievements of our members and their commitment to personal growth.

4.8 Relationships Course

We will introduce a course focusing on building and nurturing healthy relationships.

4.9 Domestic Violence Workshop

In early 2024, we will conduct a workshop addressing the critical issue of domestic violence to raise awareness and provide support.

4.10 Mentoring

We will establish a mentoring program to connect experienced members with those seeking guidance and mentorship.

4.11 Eritrean Cultural Day

In October 2022, EMCA UK celebrated Eritrean Cultural Day, a vibrant and enriching event that showcased the rich heritage and traditions of our community. The event brought together members of all ages, fostering a sense of unity and pride in our cultural identity. Attendees enjoyed traditional food, and Nasheed performances, and admired our traditional clothing, making it a memorable and educational experience.

4.12 Women Quran Classes

Our commitment to education and spiritual growth continued in December 2022 with the launch of Women Quran Classes. These classes provided a valuable opportunity for women in our community to deepen their understanding of the Quran and strengthen their faith. We witnessed significant participation and engagement, highlighting the importance of this initiative.

4.13 Fundraising Bazaar

In February 2023, we organized a Fundraising Bazaar to raise funds for our building expansion projects. This event was a resounding success, thanks to the dedication and enthusiasm of our volunteers and the generous contributions of our community members. The funds raised will play a vital role in supporting our building expansion efforts, ensuring that we can better serve our community and fulfill our mission.

4.14 Eid Party for Women

We celebrated an Eid Party for women, a joyful and inclusive gathering that honored the significance of Eid in our community. The event provided an opportunity for women to come together, share experiences, and strengthen bonds of friendship and sisterhood. It was a heartwarming and memorable occasion.

4.15 Professional Network

We aim to create a professional network within our community, fostering career development and opportunities.

4.16 Parenting Consultation Starting

The launch of our parenting consultation program will provide ongoing support to parents facing challenges and seeking guidance.

4.17 Building Plans Advisory Group (COBRA) (Achieved)

The COBRA advisory group has been successfully established to oversee building plans and development projects.

5. Training and Empowerment

5.1 Digital Literacy Training

EMCA's commitment to empowerment is reflected in our training sessions, equipping individuals with essential skills for online banking and universal credit access. By promoting digital literacy, we enable our members to independently manage their finances.

6. Community Outreach Programs

6.1 Ramadan Food Parcels and Iftar

Eritrean Muslim Community Association UK

Report of the Trustees for the Year Ended 31 March 2023

Our dedication to diversity and community support extends to outreach programs. During Ramadan, we distributed 260 food parcels to low-income families in the community and provided daily iftar during Ramadan in the center, emphasizing inclusivity and unity. EMCA's reach also extends globally, as we respond to disasters like earthquakes, providing aid and support to affected regions.

These objectives represent our unwavering commitment to the betterment of our organization and the well-being of our members. We invite your valuable feedback and support as we work together to achieve these goals. Your participation and engagement are instrumental in our success.

7. Awards and Recognition

EMCA UK has been recognized for its outstanding contributions to the community. We received the "Best Youth Service Award in the UK" at the Beacon Mosque Awards, a testament to our dedication to serving the community. This accolade reflects the dedication of our members, volunteers, and supporters in creating a positive impact.

8. Conclusion

In conclusion, the board of trustees of EMCA UK is immensely grateful for the trust and support of our members and stakeholders. As we move forward, our dedication to serving the community, enhancing cultural pride, providing education, and promoting unity remains unwavering. We deeply appreciate your integral role in our journey and eagerly anticipate another year of growth and impactful initiatives. Your participation and engagement are instrumental in our success.

FINANCIAL REVIEW

Financial position

During the year, the total income generated was £328,820 (2022: £220,215).

The charity made a surplus of £68,658 for the year ended 31 March 2023 (2022: surplus of £27,180).

After taking account of the operations, the charity's available funds stood at £1,528,365 for the year ended 31 March 2023 (£1,459,707 as at 31 March 2022).

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07583537 (England and Wales)

Registered Charity number

1155751

Registered office

283 - 291 Wandsworth Road
London
SW8 2ND

Trustees

Mr Ali Abdu Chair of Trustees (appointed 1.4.22)

Mr Monir Malik Treasurer (appointed 1.4.22)

Ms Amira Osman Secretary (appointed 1.4.22)

Eritrean Muslim Community Association UK

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Dr Emmanuel Oloke, FCCA
Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

Bankers

Barclays Bank
127 Edgware Road
London
W2 2HT

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

Approved by order of the board of trustees on 20 August 2023 and signed on its behalf by:



Mr Ali Abdu - Trustee

**Independent Examiner's Report to the Trustees of
Eritrean Muslim Community Association UK**

Independent examiner's report to the trustees of Eritrean Muslim Community Association UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

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 the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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.

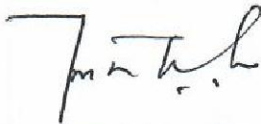
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Dr Emmanuel Oloke, FCCA

Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

20 August 2023

Eritrean Muslim Community Association UK

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds as restated £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		300,384	-	300,384	213,806
Other income		28,436	-	28,436	6,409
Total		328,820	-	328,820	220,215
EXPENDITURE ON					
Charitable activities					
General		74,514	-	74,514	68,508
Other		185,648	-	185,648	124,527
Total		260,162	-	260,162	193,035
NET INCOME		68,658	-	68,658	27,180
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		1,462,803	-	1,462,803	1,432,527
Prior year adjustment	6	(3,096)	-	(3,096)	-
As restated		1,459,707	-	1,459,707	1,432,527
TOTAL FUNDS CARRIED FORWARD		1,528,365	-	1,528,365	1,459,707

The notes form part of these financial statements

Eritrean Muslim Community Association UK

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds as restated £
FIXED ASSETS					
Tangible assets	7	1,335,399	-	1,335,399	1,332,142
CURRENT ASSETS					
Cash at bank and in hand		209,124	-	209,124	143,715
CREDITORS					
Amounts falling due within one year	8	(16,158)	-	(16,158)	(16,150)
NET CURRENT ASSETS		<u>192,966</u>	<u>-</u>	<u>192,966</u>	<u>127,565</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,528,365</u>	<u>-</u>	<u>1,528,365</u>	<u>1,459,707</u>
NET ASSETS		<u>1,528,365</u>	<u>-</u>	<u>1,528,365</u>	<u>1,459,707</u>
FUNDS	10				
Unrestricted funds				1,528,365	1,459,707
TOTAL FUNDS				<u>1,528,365</u>	<u>1,459,707</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Eritrean Muslim Community Association UK

Balance Sheet - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 August 2023 and were signed on its behalf by:

Mr Monir Malik - Trustee



Mr Ali Abdu - Trustee



The notes form part of these financial statements

Eritrean Muslim Community Association UK

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22 as restated
	£	£
Independent examiner's fees	1,008	840
Legal expenses	-	1,070
Payroll and book keeping	930	730
Depreciation - owned assets	2,661	1,477
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22 as restated
Administration and support	<u> 4</u>	<u> 2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	213,806	-	213,806
Other income	6,409	-	6,409
Total	<u>220,215</u>	<u>-</u>	<u>220,215</u>
EXPENDITURE ON			
Charitable activities			
General	68,508	-	68,508
Other	124,527	-	124,527
Total	<u>193,035</u>	<u>-</u>	<u>193,035</u>

Eritrean Muslim Community Association UK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund	Restricted fund	Total funds as restated £
	£	£	£
NET INCOME	27,180	-	27,180
RECONCILIATION OF FUNDS			
Total funds brought forward	1,432,527	-	1,432,527
TOTAL FUNDS CARRIED FORWARD	<u>1,459,707</u>	<u>-</u>	<u>1,459,707</u>

6. PRIOR YEAR ADJUSTMENT

The Scouts group's registered name is 17th Lambeth Scouts group which is an independent children group reporting to the Scout Association UK. The bank balance of £3,096.84 as at 31 March 2023 belonging to the Scout group included in the financial statements of EMCA in last year's accounts has now been transferred out of EMCA charity financial accounting and reporting.. This was recognised as grant income last year but now reversed as prior year adjustment.

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2022	1,326,233	5,899	1,487	1,333,619
Additions	-	620	5,298	5,918
At 31 March 2023	<u>1,326,233</u>	<u>6,519</u>	<u>6,785</u>	<u>1,339,537</u>
DEPRECIATION				
At 1 April 2022	-	1,180	297	1,477
Charge for year	-	1,304	1,357	2,661
At 31 March 2023	<u>-</u>	<u>2,484</u>	<u>1,654</u>	<u>4,138</u>
NET BOOK VALUE				
At 31 March 2023	<u>1,326,233</u>	<u>4,035</u>	<u>5,131</u>	<u>1,335,399</u>
At 31 March 2022	<u>1,326,233</u>	<u>4,719</u>	<u>1,190</u>	<u>1,332,142</u>

Eritrean Muslim Community Association UK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22 as restated
	£	£
Other loans (see note 9)	15,150	15,150
Accrued expenses	1,008	1,000
	<u>16,158</u>	<u>16,150</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22 as restated
	£	£
Amounts falling due within one year on demand:		
Members loan	<u>15,150</u>	<u>15,150</u>

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Prior year adjustment £	Net movement in funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,462,803	(3,096)	68,658	1,528,365
	<u>1,462,803</u>	<u>(3,096)</u>	<u>68,658</u>	<u>1,528,365</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	328,820	(260,162)	68,658
	<u>328,820</u>	<u>(260,162)</u>	<u>68,658</u>

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,432,527	27,180	1,459,707
TOTAL FUNDS	<u>1,432,527</u>	<u>27,180</u>	<u>1,459,707</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	220,215	(193,035)	27,180
TOTAL FUNDS	<u>220,215</u>	<u>(193,035)</u>	<u>27,180</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Eritrean Muslim Community Association UK

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	3	(2)
Donations	162,508	138,051
Grants	52,370	43,338
Subscriptions	1,896	-
Rent Receivable	71,194	24,559
Charitable income	-	2,176
HMRC Coronavirus job retention	-	5,684
Sundry income	9,303	-
Miscellaneous income	3,110	-
	<hr/>	<hr/>
	300,384	213,806
Other income		
Quran academy	11,374	6,409
Youth retreat donation	4,106	-
Food parcel	9,403	-
Jitso Income	3,553	-
	<hr/>	<hr/>
	28,436	6,409
Total incoming resources	<hr/>	<hr/>
	328,820	220,215
EXPENDITURE		
Charitable activities		
Wages	46,138	45,162
Social security	2,669	-
Pensions	174	-
	<hr/>	<hr/>
	48,981	45,162
Other		
Professional fees	38,335	10,175
Wastage	1,224	1,096
Health and security	3,491	6,715
Maintenance and repairs	6,937	23,562
Recruitment, training & HR	1,008	3,223
Khatiba-prayers	15,312	1,580
Sundry renewals & replacement	-	5,589
Volunteer expenses	2,915	10,153
Carried forward	69,222	62,093

This page does not form part of the statutory financial statements

Eritrean Muslim Community Association UK

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	as restated £
Other		
Brought forward	69,222	62,093
Festivities' expenses	6,511	-
Website, media and internet	6,121	4,310
Travel and subsistence	7,784	1,928
Cleaning cost	418	3,438
Rent and hall hire	3,303	1,830
Children and youth life skills	47,533	34,801
Subscriptions and memberships	416	611
Advertisement and publicity	40	1,646
Ramadan and Eid expenses	5,719	8,000
Quran academy expenses	12,141	4,393
Food parcel	6,640	-
Zamzam water	11,440	-
Donations	4,691	-
Plant and machinery	1,304	1,180
Fixtures and fittings	1,357	297
	<hr/>	<hr/>
	184,640	124,527
Support costs		
Management		
Rates and water	4,557	794
Insurance	2,624	2,042
Light and heat	6,346	5,759
Telephone	607	1,061
Postage and stationery	942	2,493
	<hr/>	<hr/>
	15,076	12,149
Finance		
Bank charges	495	2,550
No description	3,822	-
	<hr/>	<hr/>
	4,317	2,550
Other		
Business rates	5,210	6,007
Governance costs		
Auditors' remuneration	1,938	2,640
	<hr/>	<hr/>
Total resources expended	260,162	193,035
Net income	<hr/>	<hr/>
	68,658	27,180

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ERITREAN MUSLIM COMMUNITY ASSOCIATION UK

England & Wales - Charity number 1155751

Accounts

REGISTERED COMPANY NUMBER: 07583537 (England and Wales)
REGISTERED CHARITY NUMBER: 1155751

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022
for
Eritrean Muslim Community Association UK
(A Company Limited by Guarantee)

Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

Eritrean Muslim Community Association UK

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for the Year Ended 31 March 2022**

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Detailed Statement of Financial Activities	16 to 17

EMCA continued to provide a wide range of services for the Eritrean, Muslim and non-Muslim communities despite the earlier Covid-19 restrictions, often in partnership with other reputable UK charities. For the first time in two years, prayers were held normally in the month of Ramadan, with all Ramadan activities resuming. Normal Eid prayers also resumed. EMCS facilitated Ramadan iftar for the wider community including our interfaith community in Lambeth.

EMCS continued to encourage members of the congregation to be vaccinated, especially as the take up rate in Lambeth was low compared to other parts of London. Local Public Health guidance was implemented and queries and concerns were shared to demystify any misinformation between the congregation and the local health representatives. The ground floor was used as an information service hub on vaccination on Friday, even in Ramadan. This helped to remove the vaccine hesitancy in the Muslim community due to anti-vaccination messages in social media.

EMCA's management team and volunteers spent time in supporting refugees who were placed in the vicinity of the Mosque. In partnership with the local Church group we were able to support the communities' food and clothing needs as well as cultural needs, we also facilitated ESOL language courses and provided a support model for those who are new to London in partnership with the local council.

We also had partnership with other charities to support hundreds of refugees with some of their basic needs, food, clothing, toiletries, etc, and continued with the food bank that was initiated during the pandemic.

EMCA's trustees will always advocate on building a collaborative relationship with partners so we can work together for the common good, holding several post-pandemic events, including an interfaith iftar gathering, Islamophobia Awareness seminar, Mosque Open days, etc.

We have also aimed to diversify our income from rent, and hall hire and investment increased significantly after the lifting of the restrictions. Youth activities and a string partnership with the Lambeth Council enabled stronger services for young people who are the heart of the community.

EMCA's benefits greatly from dedicated, committed volunteers, from those helping with collections, to members and trustees helping to drive the organisation forward. They provide stewarding for Friday prayers, Ramadan, Eid and other special occasions, and provide support for charity collections. Over 50 volunteers contribute time estimated to be worth around £50,000 per year.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

Approved by the trustees and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Abubaker Adam', written over a horizontal line.

Abubaker Adam

Chairman

Eritrean Muslim Community Association UK

Report of the Trustees for the Year Ended 31 March 2022

OBJECTIVES AND ACTIVITIES

Objectives and Activities;

The association continues its work in providing and expanding its services, whilst the association heads into the direction of professionalism, as well as providing more stability through tapping into more diverse areas within the community. In order to move towards self-sufficiency, EMCAUK has restructured and reorganised both its general and human resources.

The charity carries out a wide range of activities in pursuance of its charitable aims.

The trustees consider that these activities provide benefit both to those who worship at the Mosque and the wider community of Lambeth, Wandsworth and surrounding areas.

Religious activities

The Mosque provides a center for prayers and worship and for the activities associated with our Islamic faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week, we have local people who regularly attend daily prayers and also regularly attend Friday and Ramadan prayers.

Eid Festivals: The Mosque prepares food during the month of Ramadan for those attending our Mosque who wishes to break their fast together. Eid was also celebrated at the Mosque with a family day activities including invites to local neighbors and community organisations to join.

Civil marriages and Nikkah: The Mosque provide Muslim couples with an appropriate location for both their civil marriage and Nikkah (Islamic marriage). Subject to civil registration.

EMCA is not just a place of worship, it is a community center which serve Muslims and none Muslims alike. A wide variety of community activities are organised by the association and most of these activities take place at the Mosque.

Feeding the Homeless:

In partnership with organisations like (St Mungo's Homeless Charity) and others, where we cook, deliver food to the homeless citizens in the our local area regardless of their faith, background or gender also we offer them a chance to visit us and socialise with our congregation to break down barriers and stigma.

Visit My Mosque days: This is an annual event which takes place in February or June of each year where members of the local community, schools and colleges are invited to visit the Mosque for a full tour of the mosque and its exhibitions. A presentation about the mosque activities is also provided to all our visitors.

Interfaith dialogue: Al Nagashi Mosque is an active member of the Faith Together in Lambeth (FTIL). The Mosque attends many local briefings, committee meetings and have also hosted activities together with FTIL, these includes, the Mental Health workshop, First Aid courses and interfaith seminars. The mosque has also supported activities organised by (FTIL) with the objective for EMCA to promote interfaith dialogue and social cohesion locally and within Greater London.

Employment and Community Advice:

Al Nagashi Mosque has partnered with Wandsworth Community Empowerment Network to provide a systematic approach to community care and prevention in relation to health, social inequalities, and also provide economic deprivation support for the BAME stakeholder within our communities that benefit from our services. We have also partnered with Battersea Power station to facilitate our premises and management team to support a local construction work open day. We had a very positive response from the community which resulted in local people accessing work, employment and vocational training. We will continue to foster these partnerships and build more in depth seminars that offers job opportunities locally. The management team worked extremely well to develop a long term working relationship with Citizens Advice Bureau locally, supporting the most marginalised communities in society, this is one of our key intervention work and we will continue to work in a more participatory model allowing the local communities to always be in the forefront of all our initiatives.

Youth Programmes & 17th Lambeth Scouts Group initiated:

Our children and youth are the future generation and their personal development must start at an early stage and it must ensure a timely progression in line with their age and learning. We have had the pleasure in setting up a local scouts group under the support and supervision of The Scout Association UK to deliver a weekly session for a varied age group from 5-15 years old. We also have a youth club which runs weekly for a slightly mature youth audience catering for their development and also help in mentoring their inspirations and growth potentials. Both of these programmes are one of our best flagship projects which is inspiring and continues to attract many families and kids to register.

Children & Youth Program Report 2022

Eritrean Muslim Community Association UK

Report of the Trustees for the Year Ended 31 March 2022

Since the summer of 2021, we have started offering our local youth in the community, a holiday program during the holiday season. The timings of the activities offered during the holidays are as follows:

- 1 week in February school holiday half term
- 2 weeks in April end of term holiday
- 1 week in May school holiday half term
- 6 weeks Summer holidays
- 1 week in October school holiday half term
- 2 weeks in December end of term holiday

During the holidays, we offer indoor and outdoor activities for the youth, children, and families. Indoor activities include sports such as:

- Football
- Table Tennis
- Archery
- Darts
- Pool
- Table football
- Playstation
- Board games

As part of the indoor activities, we do team games whereby we divide the youth into teams and let them compete against each other with different team games such as sack race, egg and spoon, tug of war, etc.

We host educational workshops and reminders about respect for seniors, respect for the law, respect for citizens and more, we invite special speakers to indoor activities.

Along with indoor activities, we organise many outdoor activities that youth enjoy doing. During the holidays, we also organised the following outdoor activities:

- Kidzania
- Camping
- Dinner Outing
- River Thames Cruise
- Museum Trips
- Ice Skating
- Bus Tour
- Football Tournament
- Basketball Tournament
- Laser tag
- Flipout
- Beach Trips
- Sports Day
- Cultural event
- And more...

We always have a huge turnout of youth and families attending the program during the holidays. Our indoor activities get around 100 children coming in and out during the day between the ages 4 till 16+. Whilst our outdoor activities, get about 150 to 250 children and youth and families attending.

Through this program, we are also developing our youth from as young as 13 years of age with opportunities to learn and develop themselves as young adults. The youth 15 years of age and older have the opportunity to apply for the role of activity manager position where they help supervisors and have the opportunity to lead the different activities with supervision. The program offers young people the opportunity to gain experience and develop themselves to be able to lead and gain work experience for future roles.

Through providing the above activities to the children and youth. We have been able to support families by providing them with free trips and events, supporting them with providing a safe space for them and their children, and helping the youth to be engaged in constructive activities instead of being on the street.

Eritrean Muslim Community Association UK

Report of the Trustees for the Year Ended 31 March 2022

Our programs and activities have been very successful and we have received a lot of positive feedback from the service users and the local community at large. As part of our commitment to the community, we will continue to offer these essential services to our service users and to the community as there are a very limited alternatives to our service users and our community at large.

Services for Women (Sisters)

A sister's committee has been established with the following key objectives:

" To ensure that the day to day running of the Mosque meets the needs of sisters

" To provide educational services to meet the needs of senior sisters locally

" To promote physical wellbeing for sisters of all ages

To provide a social platform for sisters of all ages, this includes increasing range of activities for women: - Tajweed and Tafseer classes - Qur'an translation and Arabic classes - Senior Citizens roundtable sessions.

EMCA Premises maintenance and Development Plan

EMCA premises is the heart of the community, it is considered by the community members as the valued third space (A community space outside of their 1st home- 2nd work spaces where an individual will usually spends the rest of their time). The responsibility to fully maintain and to fully function at an optimum capacity is also one of the charitable objectives of EMCA. With this in mind, we have carried out essential emergency repair works to ensure all statutory Health and Safety requirements are met and in full compliance for service user's agreements with external agencies/ clients using the premises. We have highlighted key areas of where building work must take place in the next 12 months

Outstanding works that now remains include: -

Roofing: A new roofing system is required on top of the existing roof to eradicate water ingress problems in several locations due to natural age, lack of maintenance dating back to work undertaken pre 2010. Part repairs have been completed with partial success.

External Landscaping: Planning condition required for external landscaping including a permanent function room/ marquee for events, to be used for training and community engagements with an inspiring environmental landscape design for health and wellbeing.

Internal Basement works: Finishing works remains outstanding and there are water ingress issues below ground level due to inadequate water proof tanking. Many areas are letting water in.

New external windows, new front gate, and sliding partition for function hall:

To create a partition areas on the ground floor to facilitate access for multi-use services. This is based on the recommendation by various architects to ensure space management which will help increase the number of service users which in turn will generate more income to be used to support the buildings sustainability.

General Building Maintenance:

Mechanical, electrical and public health and safety works will always be an essential requirement for any old premises, we acknowledge that it will continue to incur costs even if incremental health checks and maintenance are carried out, this will remain a challenge for the trustees and we are in a process of refining our income and fundraising strategy to support this area which is the main pillar for all service deliveries carried out in the center.

EMCA Board of trustees appointed, and closely worked with various architectural firms to design and manage the necessary steps to oversee the project development and also take the necessary steps to obtain the planning permission needed from local authorities.

Preliminary planning and the necessary design have been completed to enable us obtain planning permission from the local authority. From the drawings and specifications available, 3D drawing was produced to visualise the final work and we aim to start fundraising locally and nationally to ensure we have a new purpose built community centre ready by 2030 which will cater and deliver and exceptional much needed services for the current users and wider communities.

Funeral Services Setup & Constructions

EMCA board have decided to embark in a vital and well deserved community project by partnering with a local Eritrean Muslim funeral service Charity (Al Muwassat) the objective is to provide funeral services for the Muslim community within our pre-determined catchment area. We have leased a part of the premises to be used to construct a new mortuary service including an office unit to cater for this service. The agreement will be based on a peppercorn rent lease for (3 years renewable) subject to annual service delivery and programed performance.

The comprehensive service will include the pick-up of the deceased from the hospital or home, stored in our cold room, full Islamic Ghusal, Janazah Salah and finally transportation to the families chosen cemeteries. The deceased's family will be able to use the meeting room facilities at a reduced daily rate at EMCA, as a bereavement space where the families may grieve and pray for their deceased.

Eritrean Muslim Community Association UK

Report of the Trustees for the Year Ended 31 March 2022

As the funeral service is donation based, we aim to maintain our service level agreement depending on the continuous support of our community and charitable grants from foundations and trusts. We have seen great generosity from our community in the setup stages and the users of our funeral service will only increase if the right communication channels are being adopted to ensure that our diverse community is kept informed of EMCA funeral services provided by AL Muwassat- communication of news, activities and events includes;

1. Jumaah announcements
2. Newsletters
3. Email shots
4. Social media (Facebook and Twitter)
5. Website - Events guide booklet
6. Community awareness seminar & Trainings

As the Trustees are responsible for preparing the organisation's (EMCA) Annual Report and the financial statements in accordance with applicable UK law and UK Generally Accepted Accounting Practice (United Kingdom Accounting Standards). 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 the incoming resources and application of resources, including the income and expenditure of the charitable organisation

In preparing these financial statements, the Trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) 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, disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006, and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Insofar as each of the Trustees of the charitable company at the date of approval of this report is aware there is no relevant information needed by the charitable company's independent examiner in connection with preparing the financial statements of which the independent examiner is unaware.

Each Trustee has taken all the steps that he/she should have taken as a trustee in order to make himself/herself aware of any relevant information and to establish that the independent examiner is aware of that information.

FINANCIAL REVIEW

Financial position

During the year, the total income generated was £223,311 (2021: £194,922).

The charity made a surplus of £30,276 for the year ended 31 March 2022 (2021: surplus of £105,277).

After taking account of the operations, the charity's available funds stood at £1,462,803 for the year ended 31 March 2022 (£1,432,527 as at 31 March 2021).

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07583537 (England and Wales)

Registered Charity number

1155751

Eritrean Muslim Community Association UK

Report of the Trustees
for the Year Ended 31 March 2022

Registered office

283 - 291 Wandsworth Road
London
SW8 2ND

Trustees

A I Adam Chair of Trustees
A Abarra Trustee - Treasurer
A Hagos Trustee
A Bider Trustee
N I Atta Trustee
N Jahar Trustee
A Osman Trustee
O Yusuf Trustee - Secretary
M Hussein Trustee

Company Secretary

O Yusuf

Independent Examiner

E.Oloke
FCCA
Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

Bankers

Barclays Bank
127 Edgware Road
London
W2 2HT

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

Approved by order of the board of trustees on 29 December 2022 and signed on its behalf by:



A I Adam - Trustee

**Independent Examiner's Report to the Trustees of
Eritrean Muslim Community Association UK**

Independent examiner's report to the trustees of Eritrean Muslim Community Association UK ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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').

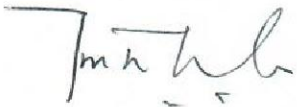
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



E. Oloke
FCCA
Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

29 December 2022

Eritrean Muslim Community Association UK

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		216,902	-	216,902	194,922
Other income		<u>6,409</u>	<u>-</u>	<u>6,409</u>	<u>-</u>
Total		223,311	-	223,311	194,922
EXPENDITURE ON					
Charitable activities					
General		68,508	-	68,508	53,297
Other		<u>124,527</u>	<u>-</u>	<u>124,527</u>	<u>36,348</u>
Total		193,035	-	193,035	89,645
NET INCOME		30,276	-	30,276	105,277
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,432,527</u>	<u>-</u>	<u>1,432,527</u>	<u>1,327,250</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,462,803</u>	<u>-</u>	<u>1,462,803</u>	<u>1,432,527</u>

The notes form part of these financial statements

Eritrean Muslim Community Association UK

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	6	1,332,142	-	1,332,142	1,326,233
CURRENT ASSETS					
Cash at bank and in hand		146,811	-	146,811	122,284
CREDITORS					
Amounts falling due within one year	7	(16,150)	-	(16,150)	(15,990)
NET CURRENT ASSETS		<u>130,661</u>	<u>-</u>	<u>130,661</u>	<u>106,294</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,462,803</u>	<u>-</u>	<u>1,462,803</u>	<u>1,432,527</u>
NET ASSETS		<u>1,462,803</u>	<u>-</u>	<u>1,462,803</u>	<u>1,432,527</u>
FUNDS	9				
Unrestricted funds				<u>1,462,803</u>	<u>1,432,527</u>
TOTAL FUNDS				<u>1,462,803</u>	<u>1,432,527</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Eritrean Muslim Community Association UK

Balance Sheet - continued

31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 December 2022 and were signed on its behalf by:



A I Adam - Trustee



A Abarra - Trustee

The notes form part of these financial statements

Eritrean Muslim Community Association UK

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Independent examiner's fees	840	840
Legal expenses	1,070	-
Payroll and book keeping	730	-
Depreciation - owned assets	<u>1,477</u>	<u>-</u>

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

Administration and support	31.3.22	31.3.21
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	150,302	44,620	194,922
EXPENDITURE ON			
Charitable activities			
General	43,072	10,225	53,297
Other	<u>18,595</u>	<u>17,753</u>	<u>36,348</u>
Total	<u>61,667</u>	<u>27,978</u>	<u>89,645</u>
NET INCOME	88,635	16,642	105,277
Transfers between funds	<u>52,726</u>	<u>(52,726)</u>	<u>-</u>
Net movement in funds	141,361	(36,084)	105,277
RECONCILIATION OF FUNDS			
Total funds brought forward	1,291,166	36,084	1,327,250
TOTAL FUNDS CARRIED FORWARD	<u>1,432,527</u>	<u>-</u>	<u>1,432,527</u>

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2021	1,326,233	-	-	1,326,233
Additions	-	5,899	1,487	7,386
At 31 March 2022	<u>1,326,233</u>	<u>5,899</u>	<u>1,487</u>	<u>1,333,619</u>
DEPRECIATION				
Charge for year	-	1,180	297	1,477
NET BOOK VALUE				
At 31 March 2022	<u>1,326,233</u>	<u>4,719</u>	<u>1,190</u>	<u>1,332,142</u>
At 31 March 2021	<u>1,326,233</u>	-	-	<u>1,326,233</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other loans (see note 8)	15,150	15,150
Accrued expenses	<u>1,000</u>	<u>840</u>
	<u>16,150</u>	<u>15,990</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due within one year on demand:		
Members loan	<u>15,150</u>	<u>15,150</u>

9. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	1,432,527	30,276	1,462,803
TOTAL FUNDS	<u>1,432,527</u>	<u>30,276</u>	<u>1,462,803</u>

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. **MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	223,311	(193,035)	30,276
TOTAL FUNDS	<u>223,311</u>	<u>(193,035)</u>	<u>30,276</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	1,291,166	88,635	52,726	1,432,527
Restricted funds				
General fund restricted	36,084	16,642	(52,726)	-
TOTAL FUNDS	<u>1,327,250</u>	<u>105,277</u>	<u>-</u>	<u>1,432,527</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,302	(61,667)	88,635
Restricted funds			
General fund restricted	44,620	(27,978)	16,642
TOTAL FUNDS	<u>194,922</u>	<u>(89,645)</u>	<u>105,277</u>

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	1,291,166	118,911	52,726	1,462,803
Restricted funds				
General fund restricted	36,084	16,642	(52,726)	-
TOTAL FUNDS	<u>1,327,250</u>	<u>135,553</u>	<u>-</u>	<u>1,462,803</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	373,613	(254,702)	118,911
Restricted funds			
General fund restricted	44,620	(27,978)	16,642
TOTAL FUNDS	<u>418,233</u>	<u>(282,680)</u>	<u>135,553</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Eritrean Muslim Community Association UK

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(2)	-
Donations	138,051	41,161
Grants	46,434	42,522
Subscriptions	-	9,421
Rent Receivable	24,559	52,428
Charitable income	2,176	35,909
HMRC Coronavirus job retention	5,684	13,481
	<u>216,902</u>	<u>194,922</u>
Other income		
Quran academy	6,409	-
Total incoming resources	223,311	194,922
EXPENDITURE		
Charitable activities		
Wages	45,162	33,656
Other		
Professional fees	10,175	640
Wastage	1,096	1,664
Health and security	6,715	1,902
Maintenance and repairs	23,562	22,517
Recruitment, training & HR	3,223	-
Khatiba-prayers	1,580	-
Sundry renewals & replacement	5,589	-
Volunteer expenses	10,153	1,800
Festivities' expenses	-	6,985
Website, media and internet	4,310	4,022
Travel and subsistence	1,928	-
Cleaning cost	3,438	-
Rent and hall hire	1,830	-
Children and youth life skills	34,801	-
Subscriptions and memberships	611	-
Advertisement and publicity	1,646	-
Ramadan and Eid expenses	8,000	-
Quran academy expenses	4,393	-
Plant and machinery	1,180	-
Fixtures and fittings	297	-
	<u>124,527</u>	<u>39,530</u>

This page does not form part of the statutory financial statements

Eritrean Muslim Community Association UK

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22	31.3.21
	£	£
Support costs		
Management		
Rates and water	794	1,211
Insurance	2,042	2,038
Light and heat	5,759	4,478
Telephone	1,061	1,107
Postage and stationery	<u>2,493</u>	<u>618</u>
	12,149	9,452
Finance		
Bank charges	2,550	2,429
Other		
Business rates	6,007	3,738
Governance costs		
Auditors' remuneration	<u>2,640</u>	<u>840</u>
Total resources expended	<u>193,035</u>	<u>89,645</u>
Net income	<u>30,276</u>	<u>105,277</u>

This page does not form part of the statutory financial statements

ERITREAN MUSLIM COMMUNITY ASSOCIATION UK

England & Wales - Charity number 1155751

Accounts

REGISTERED COMPANY NUMBER: 07583537 (England and Wales)
REGISTERED CHARITY NUMBER: 1155751

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2021

for

Eritrean Muslim Community Association UK
(A Company Limited by Guarantee)

Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

Eritrean Muslim Community Association UK

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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Eritrean Muslim Community Association UK

Report of the Trustees
for the Year Ended 31 March 2021

Chairman's Forward

It is my pleasure to present this year's annual review, which captures our services and activities under unprecedented circumstances, when the entire nation experienced the COVID-19 pandemic. Unlike any time in the history of the Mosque, we passed most of the year under lockdown and or restrictions.

The scale and disruptions of Coronavirus has claimed including thousands of lives in UK, with sadly many from our community. It has been a wake-up call for humanity, a timely reminder to human race the value of life and the supreme power of our Creator Almighty.

The annual report, will showcase the community response and our delivery as a collective to aid and support one another, despite the circumstances, we delivered at the time of need to ease the local suffering for our neighbors and community.

We are truly thankful to Allah and to the amazing management team, the dedicated volunteers, our congregation and the local council including our funders who are all part of the success.

We pray that Allah forgives our shortcomings, accepts our efforts, protects us, protects our community and Mosque, and restore peace and blessings to community and humanity at large.

Abubaker Adam
Chairman

Eritrean Muslim Community Association UK

Report of the Trustees for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Objectives and Activities;

The association continues its work in providing and expanding its services, whilst the association heads into the direction of professionalism, as well as providing more stability through tapping into more diverse areas within the community. In order to move towards self-sufficiency, EMCAUK has restructured and reorganised both its general and human resources.

The charity carries out a wide range of activities in pursuance of its charitable aims.

The trustees consider that these activities provide benefit both to those who worship at the Mosque and the wider community of Lambeth, Wandsworth and surrounding areas.

Religious activities

The Mosque provides a center for prayers and worship and for the activities associated with our Islamic faith. During the year under review, we offered a range of religious services and activities including:

Prayers: The Mosque is open all day for daily and Friday prayers. During the week, we have local people who regularly attend daily prayers and also regularly attend Friday and Ramadan prayers.

Eid Festivals: The Mosque prepares food during the month of Ramadan for those attending our Mosque who wishes to break their fast together. Eid was also celebrated at the Mosque with a family day activities including invites to local neighbors and community organisations to join.

Civil marriages and Nikkah: The Mosque provide Muslim couples with an appropriate location for both their civil marriage and Nikkah (Islamic marriage). Subject to civil registration.

EMCA is not just a place of worship, it is a community center which serve Muslims and none Muslims alike. A wide variety of community activities are organised by the association and most of these activities take place at the Mosque.

Feeding the Homeless:

In partnership with organisations like (St Mungo's Homeless Charity) and others, where we cook, deliver food to the homeless citizens in the our local area regardless of their faith, background or gender also we offer them a chance to visit us and socialise with our congregation to break down barriers and stigma.

Visit My Mosque days: This is an annual event which takes place in February or June of each year where members of the local community, schools and colleges are invited to visit the Mosque for a a full tour of the mosque and its exhibitions. A presentation about the mosque activities is also provided to all our visitors.

Interfaith dialogue: Al Nagashi Mosque is an active member of the Faith Together in Lambeth (FTIL). The Mosque attends many local briefings, committee meetings and have also hosted activities together with FTIL, these includes, the Mental Health workshop, First Aid courses and interfaith seminars. The mosque has also supported activities organised by (FTIL) with the objective for EMCA to promote interfaith dialogue and social cohesion locally and within Greater London.

Employment and Community Advice:

Al Nagashi Mosque has partnered with Wandsworth Community Empowerment Network to provide a systematic approach to community care and prevention in relation to health, social inequalities, and also provide economic deprivation support for the BAME stakeholder within our communities that benefit from our services. We have also partnered with Battersea Power station to facilitate our premises and management team to support a local construction work open day. We had a very positive response from the community which resulted in local people accessing work, employment and vocational training. We will continue to foster these partnerships and build more in depth seminars that offers job opportunities locally. The management team worked extremely well to develop a long term working relationship with Citizens Advice Bureau locally, supporting the most marginalised communities in society, this is one of our key intervention work and we will continue to work in a more participatory model allowing the local communities to always be in the forefront of all our initiatives.

Youth Programmes & 17th Lambeth Scouts Group initiated:

Our children and youth are the future generation and their personal development must start at an early stage and it must ensure a timely progression in line with their age and learning. We have had the pleasure in setting up a local scouts group under the support and supervision of The Scout Association UK to deliver a weekly session for a varied age group from 5-15 years old. We also have a youth club which runs weekly for a slightly mature youth audience catering for their development and also help in mentoring their inspirations and growth potentials. Both of these programmes are one of our best flagship projects which is inspiring and continues to attract many families and kids to register.

Services for Women (Sisters)

Eritrean Muslim Community Association UK

Report of the Trustees for the Year Ended 31 March 2021

A sister's committee has been established with the following key objectives:

" To ensure that the day to day running of the Mosque meets the needs of sisters

" To provide educational services to meet the needs of senior sisters locally

" To promote physical wellbeing for sisters of all ages

To provide a social platform for sisters of all ages, this includes increasing range of activities for women: - Tajweed and Tafseer classes - Qur'an translation and Arabic classes - Senior Citizens roundtable sessions.

EMCA Premises maintenance and Development Plan

EMCA premises is the heart of the community, it is considered by the community members as the valued third space (A community space outside of their 1st home- 2nd work spaces where an individual will usually spend the rest of their time). The responsibility to fully maintain and to fully function at an optimum capacity is also one of the charitable objectives of EMCA. With this in mind, we have carried out essential emergency repair works to ensure all statutory Health and Safety requirements are met and in full compliance for service user's agreements with external agencies/ clients using the premises. We have highlighted key areas of where building work must take place in the next 12 months

Outstanding works that now remain include: -

Roofing: A new roofing system is required on top of the existing roof to eradicate water ingress problems in several locations due to natural age, lack of maintenance dating back to work undertaken pre 2010. Part repairs have been completed with partial success.

External Landscaping: Planning condition required for external landscaping including a permanent function room/ marquee for events, to be used for training and community engagements with an inspiring environmental landscape design for health and wellbeing.

Internal Basement works: Finishing works remain outstanding and there are water ingress issues below ground level due to inadequate water proof tanking. Many areas are letting water in.

New external windows, new front gate, and sliding partition for function hall:

To create a partition area on the ground floor to facilitate access for multi-use services. This is based on the recommendation by various architects to ensure space management which will help increase the number of service users which in turn will generate more income to be used to support the buildings sustainability.

General Building Maintenance:

Mechanical, electrical and public health and safety works will always be an essential requirement for any old premises, we acknowledge that it will continue to incur costs even if incremental health checks and maintenance are carried out, this will remain a challenge for the trustees and we are in a process of refining our income and fundraising strategy to support this area which is the main pillar for all service deliveries carried out in the center.

EMCA Board of trustees appointed, and closely worked with various architectural firms to design and manage the necessary steps to oversee the project development and also take the necessary steps to obtain the planning permission needed from local authorities.

Preliminary planning and the necessary design have been completed to enable us obtain planning permission from the local authority. From the drawings and specifications available, 3D drawing was produced to visualise the final work and we aim to start fundraising locally and nationally to ensure we have a new purpose built community centre ready by 2030 which will cater and deliver an exceptional much needed services for the current users and wider communities.

Funeral Services Setup & Constructions

EMCA board have decided to embark in a vital and well deserved community project by partnering with a local Eritrean Muslim funeral service Charity (Al Muwassat) the objective is to provide funeral services for the Muslim community within our pre-determined catchment area. We have leased a part of the premises to be used to construct a new mortuary service including an office unit to cater for this service. The agreement will be based on a peppercorn rent lease for (3 years renewable) subject to annual service delivery and programed performance.

The comprehensive service will include the pick-up of the deceased from the hospital or home, stored in our cold room, full Islamic Ghusal, Janazah Salah and finally transportation to the families chosen cemeteries. The deceased's family will be able to use the meeting room facilities at a reduced daily rate at EMCA, as a bereavement space where the families may grieve and pray for their deceased.

As the funeral service is donation based, we aim to maintain our service level agreement depending on the continuous support of our community and charitable grants from foundations and trusts. We have seen great generosity from our community in the setup stages and the users of our funeral service will only increase if the right communication channels are being adopted to ensure that our diverse community is kept informed of EMCA funeral services provided by AL Muwassat- communication of news, activities and events includes;

1. Jumaah announcements

Eritrean Muslim Community Association UK

Report of the Trustees for the Year Ended 31 March 2021

2. Newsletters
3. Email shots
4. Social media (Facebook and Twitter)
5. Website - Events guide booklet
6. Community awareness seminar & Trainings

As the Trustees are responsible for preparing the organisation's (EMCA) Annual Report and the financial statements in accordance with applicable UK law and UK Generally Accepted Accounting Practice (United Kingdom Accounting Standards). 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 the incoming resources and application of resources, including the income and expenditure of the charitable organisation

In preparing these financial statements, the Trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) 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, disclose with reasonable accuracy at any time the financial position of the charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006, and the provisions of the Charity's constitution. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Insofar as each of the Trustees of the charitable company at the date of approval of this report is aware there is no relevant information needed by the charitable company's independent examiner in connection with preparing the financial statements of which the independent examiner is unaware.

Each Trustee has taken all the steps that he/she should have taken as a trustee in order to make himself/herself aware of any relevant information and to establish that the independent examiner is aware of that information.

FINANCIAL REVIEW

Financial position

During the year, the total income generated was £194,922 (2020: £192,746).

The charity made a surplus of £105,277 for the year ended 31 March 2021 (2020: surplus of £126,856).

After taking account of the operations, the charity's available funds stood at £1,432,527 for the year ended 31 March 2021 (£1,327,250 as at 31 March 2020).

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07583537 (England and Wales)

Registered Charity number

1155751

Registered office

283 - 291 Wandsworth Road
London
SW8 2ND

Eritrean Muslim Community Association UK

Report of the Trustees
for the Year Ended 31 March 2021

Trustees

A I Adam Chair of Trustees
A Abarra Trustee - Treasurer
A Hagos Trustee
A Bider Trustee
N I Atta Trustee
N Jahar Trustee
A Osman Trustee
O Yusuf Trustee - Secretary
M Hussein Trustee

Company Secretary

O Yusuf

Independent Examiner

Emmanuel Oloke
FCCA
Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

Bankers

Barclays Bank
127 Edgware Road
London
W2 2HT

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

Approved by order of the board of trustees on 20 December 2021 and signed on its behalf by:

A I Adam - Trustee



**Independent Examiner's Report to the Trustees of
Eritrean Muslim Community Association UK**

Independent examiner's report to the trustees of Eritrean Muslim Community Association UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 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').

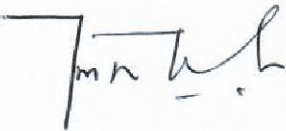
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Emmanuel Oloke
FCCA
Stan Kelly & Co
Chartered Certified Accountants
14 Centre Way
London
N9 0AH

20 December 2021

Eritrean Muslim Community Association UK

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		150,302	44,620	194,922	192,746
EXPENDITURE ON					
Charitable activities					
General		43,072	10,225	53,297	59,035
Other		18,595	17,753	36,348	6,855
Total		61,667	27,978	89,645	65,890
NET INCOME		88,635	16,642	105,277	126,856
Transfers between funds	9	52,726	(52,726)	-	-
Net movement in funds		141,361	(36,084)	105,277	126,856
RECONCILIATION OF FUNDS					
Total funds brought forward		1,291,166	36,084	1,327,250	1,200,394
TOTAL FUNDS CARRIED FORWARD		<u>1,432,527</u>	<u>-</u>	<u>1,432,527</u>	<u>1,327,250</u>

The notes form part of these financial statements

Eritrean Muslim Community Association UK

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	6	1,326,233	-	1,326,233	1,307,483
CURRENT ASSETS					
Cash at bank and in hand		122,284	-	122,284	49,737
CREDITORS					
Amounts falling due within one year	7	(15,990)	-	(15,990)	(29,970)
NET CURRENT ASSETS		<u>106,294</u>	<u>-</u>	<u>106,294</u>	<u>19,767</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,432,527</u>	<u>-</u>	<u>1,432,527</u>	<u>1,327,250</u>
NET ASSETS		<u>1,432,527</u>	<u>-</u>	<u>1,432,527</u>	<u>1,327,250</u>
FUNDS	9				
Unrestricted funds				<u>1,432,527</u>	<u>1,327,250</u>
TOTAL FUNDS				<u>1,432,527</u>	<u>1,327,250</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Eritrean Muslim Community Association UK

Balance Sheet - continued

31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 December 2021 and were signed on its behalf by:

A I Adam - Trustee



A Abarra - Trustee



The notes form part of these financial statements

Eritrean Muslim Community Association UK

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Independent examiner's fees	<u>840</u>	<u>-</u>

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

3. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. **STAFF COSTS**

The average monthly number of employees during the year was as follows:

Administration and support	31.3.21	31.3.20
	<u>2</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

5. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	192,746	-	192,746
EXPENDITURE ON			
Charitable activities			
General	59,035	-	59,035
Other	<u>6,855</u>	<u>-</u>	<u>6,855</u>
Total	<u>65,890</u>	<u>-</u>	<u>65,890</u>
NET INCOME	126,856	-	126,856
Transfers between funds	<u>36,084</u>	<u>(36,084)</u>	<u>-</u>
Net movement in funds	162,940	(36,084)	126,856
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,164,310</u>	<u>36,084</u>	<u>1,200,394</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>1,327,250</u></u>	<u><u>-</u></u>	<u><u>1,327,250</u></u>

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. TANGIBLE FIXED ASSETS

		Freehold property £
COST		
At 1 April 2020		1,307,483
Additions		<u>18,750</u>
At 31 March 2021		<u>1,326,233</u>
NET BOOK VALUE		
At 31 March 2021		<u>1,326,233</u>
At 31 March 2020		<u>1,307,483</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Other loans (see note 8)	15,150	24,550
Accrued expenses	<u>840</u>	<u>5,420</u>
	<u>15,990</u>	<u>29,970</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Members loan	<u>15,150</u>	<u>24,550</u>

9. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	1,291,166	88,635	52,726	1,432,527
Restricted funds				
General fund restricted	36,084	16,642	(52,726)	-
TOTAL FUNDS	<u>1,327,250</u>	<u>105,277</u>	<u>-</u>	<u>1,432,527</u>

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,302	(61,667)	88,635
Restricted funds			
General fund restricted	44,620	(27,978)	16,642
TOTAL FUNDS	<u>194,922</u>	<u>(89,645)</u>	<u>105,277</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	1,164,310	126,856	36,084	1,327,250
Restricted funds				
General fund restricted	36,084	-	(36,084)	-
TOTAL FUNDS	<u>1,200,394</u>	<u>126,856</u>	<u>-</u>	<u>1,327,250</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	192,746	(65,890)	126,856
TOTAL FUNDS	<u>192,746</u>	<u>(65,890)</u>	<u>126,856</u>

Eritrean Muslim Community Association UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	1,164,310	215,491	88,810	1,468,611
Restricted funds				
General fund restricted	36,084	16,642	(88,810)	(36,084)
TOTAL FUNDS	<u>1,200,394</u>	<u>232,133</u>	<u>-</u>	<u>1,432,527</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	343,048	(127,557)	215,491
Restricted funds			
General fund restricted	44,620	(27,978)	16,642
TOTAL FUNDS	<u>387,668</u>	<u>(155,535)</u>	<u>232,133</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Eritrean Muslim Community Association UK

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	41,161	126,745
Grants	42,522	-
Subscriptions	9,421	1,584
Rent Receivable	52,428	28,333
Charitable income	35,909	36,084
HMRC Coronavirus job retention	<u>13,481</u>	-
	194,922	192,746
Total incoming resources	194,922	192,746
EXPENDITURE		
Charitable activities		
Wages	33,656	39,518
Other		
Professional fees	640	3,029
Wastage	1,664	796
Health and security	1,902	2,195
Maintenance and repairs	22,517	-
Volunteer expenses	1,800	835
Festivities' expenses	6,985	-
Website, media and internet	<u>4,022</u>	-
	39,530	6,855
Support costs		
Management		
Rates and water	1,211	2,210
Insurance	2,038	1,249
Light and heat	4,478	5,424
Telephone	1,107	1,098
Postage and stationery	<u>618</u>	<u>906</u>
	9,452	10,887
Finance		
Bank charges	2,429	2,506
Other		
Business rates	3,738	6,124
Governance costs		
Auditors' remuneration	840	-

This page does not form part of the statutory financial statements

Eritrean Muslim Community Association UK

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21	31.3.20
	<u>£</u>	<u>£</u>
Total resources expended	<u>89,645</u>	<u>65,890</u>
Net income	<u>105,277</u>	<u>126,856</u>

This page does not form part of the statutory financial statements