

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**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9 to 10
<b>Notes to the Financial Statements</b>	11 to 15
<b>Detailed Statement of Financial Activities</b>	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 strong 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', with a long horizontal line extending to the right.

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 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').

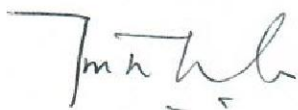
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		216,902	-	216,902	194,922
Other income		<u>6,409</u>	<u>-</u>	<u>6,409</u>	<u>-</u>
<b>Total</b>		<b>223,311</b>	<b>-</b>	<b>223,311</b>	<b>194,922</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General		68,508	-	68,508	53,297
Other		<u>124,527</u>	<u>-</u>	<u>124,527</u>	<u>36,348</u>
<b>Total</b>		<b>193,035</b>	<b>-</b>	<b>193,035</b>	<b>89,645</b>
<b>NET INCOME</b>		<b>30,276</b>	<b>-</b>	<b>30,276</b>	<b>105,277</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,432,527</u>	<u>-</u>	<u>1,432,527</u>	<u>1,327,250</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>1,462,803</u></b>	<b><u>-</u></b>	<b><u>1,462,803</u></b>	<b><u>1,432,527</u></b>

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



**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	<b>31.3.22</b>	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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	150,302	44,620	194,922
<b>EXPENDITURE ON</b>			
Charitable activities			
General	43,072	10,225	53,297
Other	<u>18,595</u>	<u>17,753</u>	<u>36,348</u>
<b>Total</b>	<u>61,667</u>	<u>27,978</u>	<u>89,645</u>
<b>NET INCOME</b>	88,635	16,642	105,277
<b>Transfers between funds</b>	<u>52,726</u>	<u>(52,726)</u>	<u>-</u>
<b>Net movement in funds</b>	141,361	(36,084)	105,277
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>1,291,166</u>	<u>36,084</u>	<u>1,327,250</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>				
At 1 April 2021	1,326,233	-	-	1,326,233
Additions	-	5,899	1,487	7,386
At 31 March 2022	1,326,233	5,899	1,487	1,333,619
<b>DEPRECIATION</b>				
Charge for year	-	1,180	297	1,477
<b>NET BOOK VALUE</b>				
At 31 March 2022	1,326,233	4,719	1,190	1,332,142
At 31 March 2021	1,326,233	-	-	1,326,233

**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	1,000	840
	<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 £
<b>Unrestricted funds</b>			
General fund	1,432,527	30,276	1,462,803
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	223,311	(193,035)	30,276
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	1,291,166	88,635	52,726	1,432,527
<b>Restricted funds</b>				
General fund restricted	36,084	16,642	(52,726)	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	150,302	(61,667)	88,635
<b>Restricted funds</b>			
General fund restricted	44,620	(27,978)	16,642
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	1,291,166	118,911	52,726	1,462,803
<b>Restricted funds</b>				
General fund restricted	36,084	16,642	(52,726)	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	373,613	(254,702)	118,911
<b>Restricted funds</b>			
General fund restricted	44,620	(27,978)	16,642
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
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
	<b>216,902</b>	<b>194,922</b>
<b>Other income</b>		
Quran academy	6,409	-
<b>Total incoming resources</b>	<b>223,311</b>	<b>194,922</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	45,162	33,656
<b>Other</b>		
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	-
	<b>124,527</b>	<b>39,530</b>

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 £
<b>Support costs</b>		
<b>Management</b>		
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
 <b>Finance</b>		
Bank charges	2,550	2,429
 <b>Other</b>		
Business rates	6,007	3,738
 <b>Governance costs</b>		
Auditors' remuneration	<u>2,640</u>	<u>840</u>
 Total resources expended	<u>193,035</u>	<u>89,645</u>
 Net income	<u><u>30,276</u></u>	<u><u>105,277</u></u>

This page does not form part of the statutory financial statements