

COMPANY REGISTRATION NUMBER: 08733453

CHARITY REGISTRATION NUMBER: 1168215

PL84U Al-Suffa
Company Limited by Guarantee
Unaudited Financial Statements
31 October 2022

WARREN & CO LTD
Chartered Certified Accountants
1A Poppleton Road
London
E11 1LP

PL84U Al-Suffa
Company Limited by Guarantee
Financial Statements
Year ended 31 October 2022

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PL84U Al-Suffa
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 October 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 October 2022.

Reference and administrative details

Registered charity name	PL84U Al-Suffa
Charity registration number	1168215
Company registration number	08733453
Principal office and registered office	77 Greenway Avenue London E17 3QJ England

The trustees

Ms S Jeewa
Mr F Mir
Mrs S Mir
Dr S Williams
Mr Z Mir

Company secretary	Sanah Begum Williams
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Accountants	Warren & Co Ltd Chartered Certified Accountants 1A Poppleton Road London E11 1LP
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Structure, governance and management

Structure, Governance & Management

The approved members of the board of trustees of the charity at the date of the report and accounts were:

Mr Farooq Mir
Mrs Saira Mir
Mrs Sanah Williams
Mr Zuber Din Mir
Ms Safia Jeewa

All the trustees of the charity are also directors of the company and their responsibilities include all of the responsibilities of directors under the companies act and of trustees under the charities act. The principal funding sources are donation from individuals. No salary is paid to trustees; they all work on a voluntary basis. All funds are used for project work as per our charitable objects.

PL84U Al-Suffa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

Objectives and activities

Charitable Objects

The relief of poverty and to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society for the public benefit through the provision of hot meals, food parcels, sleeping bags, clothing, recreational facilities and such other items or services as the trustees deem appropriate.

For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society).

Activities

Our charity provides free hot meals for disadvantaged and poor people in a warm environment, served by a team of friendly volunteers from a diverse community of faith and non-faith groups. The charity also provides food parcels, winter warm kits, sleeping bags and clothes during the colder months of the year. These services are currently provided in the Waltham Forest area, but we hope to expand.

Achievements and performance

We the trustees were honoured to win the bronze award for the World Interfaith Harmony Week, which has been initiated by His Majesty, King Abdullah II of Jordan in 2017. With this reward money, we have been able to sustain our services to the homeless and others in need.

We are proud to have expanded our range of services on offer to those in need; we plan to continue in the same vein, providing dental services and food banks for families/children who do not have access to free school meals over the summer holidays.

We are also looking to host an awards night to acknowledge the work done by volunteers and the exceptional contributions made to our charitable causes.

Financial review

Financial Review

No reserves are held at this point in time due to the company's small size and limited need to hold funds to pay off creditors. As income is generated, it is usually spent soon afterwards to further our cause and expand our range of services.

PL84U Al-Suffa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 October 2022

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31 July 2023 and signed on behalf of the board of trustees by:

Mrs S Mir
Trustee

PL84U Al-Suffa

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 October 2022

		2022	2021
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	5	–	40,180
Other trading activities	6	–	–
Total income		–	40,180
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	7	–	13,098
Expenditure on charitable activities	8,9	–	29,092
Total expenditure		–	42,190
Net (expenditure)/income and net movement in funds		–	(2,010)
Reconciliation of funds			
Total funds brought forward		35,731	35,731
Total funds carried forward		35,731	35,731

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 11 form part of these financial statements.

PL84U Al-Suffa
Company Limited by Guarantee
Statement of Financial Position
31 October 2022

	Note	2022 £	£	2021 £
Current assets				
Cash at bank and in hand		34,238		36,248
Creditors: amounts falling due within one year	12	<u>517</u>		<u>517</u>
Net current assets			<u>33,721</u>	<u>35,731</u>
Total assets less current liabilities			<u>33,721</u>	<u>35,731</u>
Funds of the charity				
Unrestricted funds			<u>35,731</u>	<u>15,316</u>
Total charity funds	13		<u>35,731</u>	<u>15,316</u>

For the year ending 31 October 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 31 July 2023, and are signed on behalf of the board by:

Mrs S Mir
Trustee

The notes on pages 7 to 11 form part of these financial statements.

PL84U Al-Suffa
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 October 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(2,010)	20,415
Cash generated from operations	(2,010)	20,415
Net cash (used in)/from operating activities	(2,010)	20,415
Net (decrease)/increase in cash and cash equivalents	(2,010)	20,415
Cash and cash equivalents at beginning of year	36,248	15,833
Cash and cash equivalents at end of year	34,238	36,248

The notes on pages 7 to 11 form part of these financial statements.

PL84U Al-Suffa
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 October 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 77 Greenway Avenue, London, E17 3QJ, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviews and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Regular donors will continue to make contributions in the future. The trustees will continue to find new individuals/organisations that will donate money.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

PL84U Al-Suffa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

PL84U Al-Suffa

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

There is no guarantee of members and no liability for members; the charity only spends money received through donation and does not borrow any money.

5. Donations and legacies

	Total Funds 2022 £	Total Funds 2021 £
Donations		
Islamic Relief Worldwide	–	3,000
Donations From Individuals	34,180	29,884
Donations From Organisations	6,000	13,000
	<u>40,180</u>	<u>45,884</u>

PL84U Al-Suffa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

6. Other trading activities

	Total Funds	Total Funds
	2022	2021
	£	£
Fundraising Sales	<u>—</u>	<u>3,226</u>

7. Costs of raising donations and legacies

	Total Funds	Total Funds
	2022	2021
	£	£
Costs of raising donations and legacies - Donations	<u>13,098</u>	<u>9,931</u>

8. Expenditure on charitable activities by fund type

	Total Funds	Total Funds
	2022	2021
	£	£
Activity type 1	29,092	18,764

9. Expenditure on charitable activities by activity type

	Grant funding of activities	Total funds	Total fund
		2022	2021
	£	£	£
Activity type 1	<u>29,092</u>	<u>29,092</u>	<u>18,764</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2022	2021
£	£

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits were received by the trustees from the charity or any related entity.

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	<u>517</u>	<u>517</u>

PL84U Al-Suffa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2022

13. Analysis of charitable funds

Unrestricted funds

	At 1 November 2021 and 31 October 2 022 £
General funds	<u>35,731</u>

	At 1 November 2 020 and 31 October 20 21 £
General funds	<u>15,316</u>

14. Analysis of changes in net debt

	At 1 Nov 2021 £	Cash flows £	At 31 Oct 2022 £
Cash at bank and in hand	<u>36,248</u>	<u>(2,010)</u>	<u>34,238</u>

PL84U Al-Suffa
Company Limited by Guarantee
Management Information
Year ended 31 October 2022

The following pages do not form part of the financial statements.

PL84U Al-Suffa

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 October 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Islamic Relief Worldwide	—	3,000
Donations From Individuals	34,180	29,884
Donations From Organisations	6,000	13,000
	<u>40,180</u>	<u>45,884</u>
Other trading activities		
Fundraising Sales	—	3,226
	<u>—</u>	<u>3,226</u>
Total income	<u>40,180</u>	<u>49,110</u>
Expenditure		
Costs of raising donations and legacies		
Purchases	2,941	2,877
Vehicle leasing/hire	2,145	1,885
Other motor/travel costs	3,156	1,954
Legal and professional fees	2,147	1,934
Telephone	2,589	1,203
DetailedSOFAExpenditureOnRaisingDonationsType2H	120	78
	<u>13,098</u>	<u>9,931</u>
Expenditure on charitable activities		
DetailedSOFAExpenditureOnCharitableActivitiesType2H	24,048	16,613
DetailedSOFAExpenditureOnCharitableActivitiesType3H	5,044	2,151
	<u>29,092</u>	<u>18,764</u>
Total expenditure	<u>42,190</u>	<u>28,695</u>
Net (expenditure)/income	<u>(2,010)</u>	<u>20,415</u>

PL84U Al-Suffa

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 October 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Storage Space Hire	2,941	2,877
Office Costs	2,145	1,885
Other motor/travel costs	3,156	1,954
Legal and professional fees	2,147	1,934
Advertising	2,589	1,203
Miscellaneous Expenses	120	78
	<u>13,098</u>	<u>9,931</u>
 Costs of raising donations and legacies	 <u><u>13,098</u></u>	 <u><u>9,931</u></u>
 Expenditure on charitable activities		
Activity type 1		
<i>Grant funding activities</i>		
Provision of Food To Homeless	24,048	16,613
Hall Hire for Food	5,044	2,151
	<u>29,092</u>	<u>18,764</u>
 Expenditure on charitable activities	 <u><u>29,092</u></u>	 <u><u>18,764</u></u>