

REGISTERED COMPANY NUMBER: 08715533 (England and Wales)
REGISTERED CHARITY NUMBER: 1168594

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 October 2020
for
Masjid Al - Humera

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Masjid Al - Humera

Reference and Administrative Details
for the Year Ended 31 October 2020

TRUSTEES

Mrs Farida Khan (Trustee)
Murtaza Khan (Director)
Mrs Zaineb Rafique (Director)

REGISTERED OFFICE

London
E7 8LL
183 Green Street

REGISTERED COMPANY NUMBER

08715533 (England and Wales)

REGISTERED CHARITY NUMBER

1168594

INDEPENDENT EXAMINER

Quilfords
Chartered Certified Accountants
73A Portway
London
E15 3QJ

Masjid Al - Humera

Report of the Trustees for the Year Ended 31 October 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To further the Islamic faith by providing for the erection and maintenance in London/Essex of a fitting mosque to be used by Muslim of London/Essex and from any other part of the country for worship according to the religion of Islam.

To advance the education of the public in particular but not exclusively in the Muslim community of London/Essex.

To provide or assist in the provision of facilities in the interest of social welfare for recreation or other leisure time occupation for individuals primarily within (though not exclusively) the Muslim community who have need of such facilities by reason of their youth, age, infirmity or disability and financial circumstances with the object of improving their condition of life.

FINANCIAL REVIEW

Funds in surplus

The charity received income totalling £66,877 (2019: £89,589). After payments of outgoing expenses totalling £54,777 (2019: £75,978), the charity was left with a surplus of £12,100 (2019: £13,611) for the year.

An adjustment of £39,300 was made as per note 7 in the accounts. The donations were overstated in the year ended October 2015.

Approved by order of the board of trustees on 16 July 2021 and signed on its behalf by:

Murtaza Khan - Trustee

Independent Examiner's Report to the Trustees of
Masjid Al - Humera

I report on the accounts for the year ended 31 October 2020 set out on pages five to ten.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

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

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner's Report to the Trustees of
Masjid Al - Humera

Askir Ali
FCCA
Quilfords
Chartered Certified Accountants
73A Portway
London
E15 3QJ

16 July 2021

Statement of Financial Activities
for the Year Ended 31 October 2020

	Notes	31.10.20 Unrestricted fund £	31.10.19 Total funds £
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income		66,877	89,589
RESOURCES EXPENDED			
Governance costs		1,500	1,450
Other resources expended		53,277	74,528
Total resources expended		54,777	75,978
NET INCOMING RESOURCES BEFORE TRANSFERS		12,100	13,611
Gross transfers between funds	7	(39,300)	-
Net incoming/(outgoing) resources		(27,200)	13,611
RECONCILIATION OF FUNDS			
Total funds brought forward		100,413	86,802
		<u>TOTAL FUNDS CARRIED FORWARD</u>	

Masjid Al - Humera

Balance Sheet
At 31 October 2020

		31.10.20 Unrestricted fund £	31.10.19 Total funds £
FIXED ASSETS	Notes		
Tangible assets	4	758,360	758,360
CURRENT ASSETS			
Cash at bank		4,353	46,161
CREDITORS			
Amounts falling due within one year	5	-	(25,639)
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TOTAL ASSETS LESS CURRENT LIABILITIES		762,713	778,882
CREDITORS			
Amounts falling due after more than one year	6	(689,500)	(678,469)
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NET ASSETS			
<hr/>			
FUNDS			
Unrestricted funds			
TOTAL FUNDS			
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The notes form part of these financial statements

Masjid Al - Humera

Balance Sheet - continued
At 31 October 2020

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 October 2020 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 16 July 2021 and were signed on its behalf by:

Murtaza Khan -Trustee

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2020 nor for the year ended 31 October 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2020 nor for the year ended 31 October 2019.

3. STAFF COSTS

Wages and salaries

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

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

4. TANGIBLE FIXED ASSETS

COST

NET BOOK VALUE

Land and
building

£

At 1 November 2019

At 31 October 2020

At 31 October 2019

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade creditors
Taxation and social security

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

Other creditors



Notes to the Financial Statements - continued
for the Year Ended 31 October 2020

7. MOVEMENT IN FUNDS

	At 1.11.19	Net movement in funds	Transfers between funds	31.10.20
	£	£	£	£
Unrestricted funds				
General fund	100,413	12,100	(39,300)	73,213
TOTAL FUNDS				100,413

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,877	(54,777)	12,100
TOTAL FUNDS			12,100

Detailed Statement of Financial Activities
for the Year Ended 31 October 2020

	31.10.20 £	31.10.19 £
INCOMING RESOURCES		
Voluntary income		
Donations	33,590	53,919
Grants	10,502	-
Tuition fees	9,485	25,985
Friday collection	7,430	9,635
Lectures fees	4,970	-
Other income	900	50
	<hr/>	<hr/>
	66,877	89,589
Total incoming resources	66,877	89,589
RESOURCES EXPENDED		
Governance costs		
Accountancy	1,500	1,450
Support costs		
Management		
Advertising	1,250	830
Admin & support costs	3,752	5,836
	<hr/>	<hr/>
	5,002	6,666
Other		
Wages	20,540	20,740
Insurance	1,535	1,264
Light and heat	3,314	4,013
Telephone	240	240
Postage and stationery	120	-
Staff entertaining	1,425	-
Travel & subsistence	-	281
Repairs & maintenance	573	808
Cleaning	1,545	3,630
Mosque equipment	-	297
Lecturer fees	550	2,165
Charitable donation	-	650
Professional fees	18,433	33,774
	<hr/>	<hr/>
	48,275	67,862

This page does not form part of the statutory financial statements

Total resources expended

54,777

75,978

This page does not form part of the statutory financial statements

Masjid Al - Humera

Detailed Statement of Financial Activities
for the Year Ended 31 October 2020

31.10.20	31.10.19
£	£

Net income

This page does not form part of the statutory financial statements