

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 2021  
for  
Masjid Al - Humera

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for the Year Ended 31 October 2021

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Reference and Administrative Details  
for the Year Ended 31 October 2021

**TRUSTEES**

Mrs Farida Khan Trustee  
Mr Murtaza Khan Director  
Mrs Zaineb Rafique Director

**REGISTERED OFFICE**

183 Green Street  
London  
E7 8LL

**REGISTERED COMPANY  
NUMBER**

08715533 (England and Wales)

**REGISTERED CHARITY  
NUMBER**

1168594

**INDEPENDENT EXAMINER**

Quilfords Limited  
Chartered Certified Accountants  
113 Romford Road  
London  
E15 4LY

Report of the Trustees  
for the Year Ended 31 October 2021

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 2021. The trustees have adopted the provisions of 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).

**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**

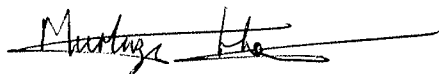
The charity received income totalling £123,858 (2020: £66,877) . After payments of outgoing expenses totalling £75,075 (2020: £54,777), the charity was left with a surplus of £48,782 (2020: £12,100) for the year.

**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.

Approved by order of the board of trustees on 21 April 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Murtaza Khan', with a long horizontal line extending to the right.

Mr Murtaza Khan - Trustee

**Independent examiner's report to the trustees of Masjid Al - Humera ('the Company')**

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



Askir Ali  
FCCA  
Quilfords Limited  
Chartered Certified Accountants  
113 Romford Road  
London  
E15 4LY

21 April 2022

Statement of Financial Activities  
for the Year Ended 31 October 2021

	Notes	31.10.21 Unrestricted fund £	31.10.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		123,858	66,877
<b>EXPENDITURE ON</b>			
Raising funds	2	75,076	54,777
<b>NET INCOME</b>		48,782	12,100
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		73,213	61,113
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>121,995</u>	<u>73,213</u>

Statement of Financial Position  
31 October 2021

	Notes	31.10.21 Total funds £	31.10.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	758,360	758,360
<b>CURRENT ASSETS</b>			
Cash at bank		15,335	4,353
<b>NET CURRENT ASSETS</b>		<u>15,335</u>	<u>4,353</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		773,695	762,713
<b>CREDITORS</b>			
Amounts falling due after more than one year	6	(651,700)	(689,500)
<b>NET ASSETS</b>		<u>121,995</u>	<u>73,213</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>121,995</u>	<u>73,213</u>
<b>TOTAL FUNDS</b>		<u>121,995</u>	<u>73,213</u>

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

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

The trustees acknowledge their responsibilities for

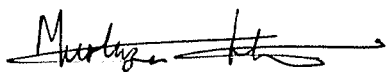
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus 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.

Masjid Al - Humera

Statement of Financial Position - continued  
31 October 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 21 April 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Murtaza Khan', with a long horizontal stroke extending to the right.

Mr Murtaza Khan - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 October 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.

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

**2. RAISING FUNDS**

**Raising donations and legacies**

	31.10.21	31.10.20
	£	£
Support costs	<u>75,076</u>	<u>54,777</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	66,877
<b>EXPENDITURE ON</b>	
Raising funds	54,777
<b>NET INCOME</b>	<u>12,100</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	61,113
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>73,213</u>

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

**5. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 November 2020 and 31 October 2021	<u>758,360</u>
<b>NET BOOK VALUE</b>	
At 31 October 2021	<u>758,360</u>
At 31 October 2020	<u>758,360</u>

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

	31.10.21 £	31.10.20 £
Other loans (see note 7)	<u>651,700</u>	<u>689,500</u>

**7. LOANS**

An analysis of the maturity of loans is given below:

	31.10.21 £	31.10.20 £
Amounts falling due between two and five years:		
Interest free loan	<u>651,700</u>	<u>689,500</u>

**8. MOVEMENT IN FUNDS**

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
<b>Unrestricted funds</b>			
General fund	73,213	48,782	121,995
<b>TOTAL FUNDS</b>	<u>73,213</u>	<u>48,782</u>	<u>121,995</u>

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

**8. 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	123,858	(75,076)	48,782
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>123,858</u>	<u>(75,076)</u>	<u>48,782</u>

**Comparatives for movement in funds**

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
<b>Unrestricted funds</b>			
General fund	61,113	12,100	73,213
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>61,113</u>	<u>12,100</u>	<u>73,213</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	66,877	(54,777)	12,100
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>66,877</u>	<u>(54,777)</u>	<u>12,100</u>

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

	At 1.11.19 £	Net movement in funds £	At 31.10.21 £
<b>Unrestricted funds</b>			
General fund	61,113	60,882	121,995
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>61,113</u>	<u>60,882</u>	<u>121,995</u>

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

**8. MOVEMENT IN FUNDS - continued**

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	190,735	(129,853)	60,882
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>190,735</u>	<u>(129,853)</u>	<u>60,882</u>

**9. RELATED PARTY DISCLOSURES**

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

## Masjid Al - Humera

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

	31.10.21 £	31.10.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	92,147	33,590
Grants	10,956	10,502
Tuition fees	170	9,485
Friday collection	19,635	7,430
Lectures fees	-	4,970
Other income	950	900
	<u>123,858</u>	<u>66,877</u>
<b>Total incoming resources</b>	123,858	66,877
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Administrative expenses</b>		
Wages	15,840	20,540
Insurance	2,346	1,535
Light and heat	2,717	3,314
Telephone	140	240
Postage and stationery	257	120
Administration costs	5,859	3,752
Staff entertaining	-	1,425
Travel & subsistence	100	-
Repairs & maintenance	540	573
Cleaning	-	1,545
Event expenses	600	-
Lecturer fees	1,425	550
Charitable donation	1,700	-
Supply teachers	39,702	18,433
Ramadan expenses	1,500	-
Advertising	850	1,250
	<u>73,576</u>	<u>53,277</u>
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,500</u>	<u>1,500</u>
<b>Total resources expended</b>	<u>75,076</u>	<u>54,777</u>
<b>Net income</b>	<u>48,782</u>	<u>12,100</u>

This page does not form part of the statutory financial statements