

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 2022
for
Masjid Al - Humera

Masjid Al - Humera

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for the Year Ended 31 October 2022

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Masjid Al - Humera

Reference and Administrative Details
for the Year Ended 31 October 2022

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

Masjid Al - Humera

Report of the Trustees
for the Year Ended 31 October 2022

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 2022. 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 deficit

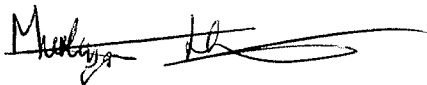
The charity received income totalling £144,401 (2021: £123,858). After payments of outgoing expenses totalling £233,168 (2021: £75,075), the charity was left with a deficit of £88,768 (2021: surplus of £48,782) for the year.

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 3 July 2023 and signed on its behalf by:



Mr Murtaza Khan - Trustee

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

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 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.



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

3 July 2023

Masjid Al - Humera

Statement of Financial Activities
for the Year Ended 31 October 2022

	Notes	31.10.22 Unrestricted fund £	31.10.21 Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		144,401	123,858
EXPENDITURE ON			
Raising funds	2	233,168	75,076
NET INCOME/(EXPENDITURE)		(88,767)	48,782
RECONCILIATION OF FUNDS			
Total funds brought forward		721,995	673,213
TOTAL FUNDS CARRIED FORWARD		<u>633,228</u>	<u>721,995</u>

The notes form part of these financial statements

Masjid Al - Humera

Statement of Financial Position
31 October 2022

		31.10.22 Total funds £	31.10.21 Total funds as restated £
FIXED ASSETS	Notes		
Tangible assets	7	758,360	1,358,360
CURRENT ASSETS			
Debtors	8	244,993	-
Cash at bank		<u>101,426</u>	<u>15,335</u>
		346,419	15,335
NET CURRENT ASSETS		<u>346,419</u>	<u>15,335</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,104,779	1,373,695
CREDITORS			
Amounts falling due after more than one year	9	(471,551)	(651,700)
NET ASSETS		<u>633,228</u>	<u>721,995</u>
FUNDS	11		
Unrestricted funds		<u>633,228</u>	<u>721,995</u>
TOTAL FUNDS		<u>633,228</u>	<u>721,995</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 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.


The notes form part of these financial statements

Masjid Al - Humera

Statement of Financial Position - continued
31 October 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 3 July 2023 and were signed on its behalf by:

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

Mr Murtaza Khan - Trustee

The notes form part of these financial statements

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 2022

2. RAISING FUNDS

Raising donations and legacies

	31.10.22	31.10.21 as restated
	£	£
Support costs	<u>77,387</u>	<u>75,076</u>

3. NET INCOME/(EXPENDITURE)

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

	31.10.22	31.10.21 as restated
	£	£
Deficit on disposal of fixed assets	<u>155,781</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund as restated £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	123,858
EXPENDITURE ON	
Raising funds	75,076
NET INCOME	<u>48,782</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
as restated
£

RECONCILIATION OF FUNDS

Total funds brought forward

As previously reported

73,213

Prior year adjustment

600,000

As restated

673,213

**TOTAL FUNDS CARRIED
FORWARD**

721,995

6. PRIOR YEAR ADJUSTMENT

A property was donated to the charity during the financial year ended 31st October 2020 at a market value of £600,000. However, this donation was omitted from the 2020 accounts.

The asset has now been included in the October 2022 accounts as a prior year adjustment.

7. TANGIBLE FIXED ASSETS

Freehold
property
£

COST

At 1 November 2021

1,358,360

Disposals

(600,000)

At 31 October 2022

758,360

NET BOOK VALUE

At 31 October 2022

758,360

At 31 October 2021

1,358,360

Masjid Al - Humera

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.10.22	31.10.21 as restated
	£	£
Trade debtors	<u>244,993</u>	<u>-</u>

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

	31.10.22	31.10.21 as restated
	£	£
Other loans (see note 10)	<u>471,551</u>	<u>651,700</u>

10. LOANS

An analysis of the maturity of loans is given below:

	31.10.22	31.10.21 as restated
	£	£
Amounts falling due between two and five years:		
Interest free loan	<u>471,551</u>	<u>651,700</u>

11. MOVEMENT IN FUNDS

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
Unrestricted funds			
General fund	721,995	(88,767)	633,228
	<u>721,995</u>	<u>(88,767)</u>	<u>633,228</u>
TOTAL FUNDS			
	<u>721,995</u>	<u>(88,767)</u>	<u>633,228</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	144,401	(233,168)	(88,767)
	<u>144,401</u>	<u>(233,168)</u>	<u>(88,767)</u>
TOTAL FUNDS			
	<u>144,401</u>	<u>(233,168)</u>	<u>(88,767)</u>

11. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.11.20 £	Prior year adjustment in £	Net movement in funds £	At 31.10.21 £
Unrestricted funds				
General fund	73,213	600,000	48,782	721,995
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>73,213</u>	<u>600,000</u>	<u>48,782</u>	<u>721,995</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,858	(75,076)	48,782
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>123,858</u>	<u>(75,076)</u>	<u>48,782</u>

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

	At 1.11.20 £	Prior year adjustment in £	Net movement in funds £	At 31.10.22 £
Unrestricted funds				
General fund	73,213	600,000	(39,985)	633,228
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>73,213</u>	<u>600,000</u>	<u>(39,985)</u>	<u>633,228</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	268,259	(308,244)	(39,985)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>268,259</u>	<u>(308,244)</u>	<u>(39,985)</u>

Masjid Al - Humera

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

12. RELATED PARTY DISCLOSURES

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

Masjid Al - Humera

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

	31.10.22 £	31.10.21 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	128,831	92,147
Grants	-	10,956
Tuition fees	3,435	170
Friday collection	11,635	19,635
Other income	500	950
	<u>144,401</u>	<u>123,858</u>
Total incoming resources	144,401	123,858
EXPENDITURE		
Other trading activities		
Loss on sale of tangible fixed assets	155,781	-
Support costs		
Administrative expenses		
Wages	7,600	15,840
Insurance	1,396	2,346
Light and heat	1,748	2,717
Telephone	240	140
Postage and stationery	916	257
Administration costs	2,224	5,859
Staff entertaining	3,074	-
Travel & subsistence	850	100
Repairs & maintenance	870	540
Event expenses	3,450	600
Lecturer fees	1,500	1,425
Charitable donation	6,519	1,700
Supply teachers	43,534	39,702
Ramadan expenses	-	1,500
Advertising	1,186	850
Professional fee	780	-
	<u>75,887</u>	<u>73,576</u>
Governance costs		
Accountancy and legal fees	1,500	1,500

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 2022

	31.10.22	31.10.21 as restated
	<u>£</u>	<u>£</u>
Total resources expended	<u>233,168</u>	<u>75,076</u>
Net (expenditure)/income	<u><u>(88,767)</u></u>	<u><u>48,782</u></u>

This page does not form part of the statutory financial statements