

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 2023  
for  
Masjid Al - Humera

Contents of the Financial Statements  
for the Year Ended 31 October 2023

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**TRUSTEES**

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

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 2023. 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**

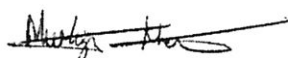
The charity received income totalling £265,928 (2022: £144,401) . After payments of outgoing expenses totalling £96,495 (2022: £233,168), the charity was left with a surplus of £169,433 (2022: deficit of £88,768) for the year.

## **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 2 July 2024 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 2023.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the **\*\*ERROR - relevant professional body must be completed\*\***, which is one of the listed bodies.

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

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

2 July 2024

Statement of Financial Activities  
for the Year Ended 31 October 2023

		31.10.23 Unrestricted fund	31.10.22 Total funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>265,928</u>	<u>144,401</u>
 <b>EXPENDITURE ON</b>			
Raising funds	2	<u>96,495</u>	<u>233,168</u>
 <b>NET INCOME/(EXPENDITURE)</b>		169,433	(88,767)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>633,228</u>	<u>721,995</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>802,661</u></u>	<u><u>633,228</u></u>

The notes form part of these financial statements

Statement of Financial Position  
31 October 2023

		31.10.23 Total funds £	31.10.22 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	758,360	758,360
<b>CURRENT ASSETS</b>			
Debtors	8	-	244,993
Cash at bank		114,000	101,426
		114,000	346,419
<b>NET CURRENT ASSETS</b>		114,000	346,419
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		872,360	1,104,779
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	(69,699)	(471,551)
<b>NET ASSETS</b>		802,661	633,228
<b>FUNDS</b>	11		
Unrestricted funds		802,661	633,228
<b>TOTAL FUNDS</b>		802,661	633,228

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 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

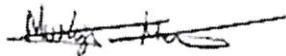
Masjid Al - Humera

Statement of Financial Position - continued

31 October 2023

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 2 July 2024 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

## **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 2023

**2. RAISING FUNDS**

**Raising donations and legacies**

	31.10.23	31.10.22
	£	£
Support costs	<u>96,495</u>	<u>77,387</u>

**3. NET INCOME/(EXPENDITURE)**

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

	31.10.23	31.10.22
	£	£
Deficit on disposal of fixed assets	<u>-</u>	<u>155,781</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

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

	Unrestricted fund
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>144,401</u>
<b>EXPENDITURE ON</b>	
Raising funds	<u>233,168</u>
<b>NET INCOME/(EXPENDITURE)</b>	(88,767)

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund

£

**RECONCILIATION OF FUNDS**

Total funds brought forward

721,995

**TOTAL FUNDS CARRIED FORWARD**

633,228

**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 2022 and  
31 October 2023

758,360

**NET BOOK VALUE**

At 31 October 2023

758,360

At 31 October 2022

758,360

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.10.23  
£

31.10.22  
£

Trade debtors

-

244,993

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023

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

	31.10.23	31.10.22
	£	£
Other loans (see note 10)	<u>69,699</u>	<u>471,551</u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	31.10.23	31.10.22
	£	£
Amounts falling due between two and five years:		
Interest free loan	<u>69,699</u>	<u>471,551</u>

**11. MOVEMENT IN FUNDS**

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	633,228	169,433	802,661
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>633,228</u>	<u>169,433</u>	<u>802,661</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	265,928	(96,495)	169,433
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>265,928</u>	<u>(96,495)</u>	<u>169,433</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.11.21 £	Net movement in funds £	At 31.10.22 £
<b>Unrestricted funds</b>			
General fund	721,995	(88,767)	633,228
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>721,995</u>	<u>(88,767)</u>	<u>633,228</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	144,401	(233,168)	(88,767)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>144,401</u>	<u>(233,168)</u>	<u>(88,767)</u>

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

	At 1.11.21 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	721,995	80,666	802,661
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>721,995</u>	<u>80,666</u>	<u>802,661</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2023

**11. 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	410,329	(329,663)	80,666
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>410,329</u>	<u>(329,663)</u>	<u>80,666</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2023.

Detailed Statement of Financial Activities  
for the Year Ended 31 October 2023

	31.10.23	31.10.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	247,838	128,831
Tuition fees	4,045	3,435
Friday collection	13,545	11,635
Other income	<u>500</u>	<u>500</u>
	<u>265,928</u>	<u>144,401</u>
<b>Total incoming resources</b>	265,928	144,401
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Loss on sale of tangible fixed assets	-	155,781
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	48	-
<b>Administrative expenses</b>		
Wages	6,000	7,600
Insurance	1,384	1,396
Light and heat	2,101	1,748
Telephone	360	240
Postage and stationery	709	916
Administration costs	-	2,224
Staff entertaining	7,772	3,074
Travel & subsistence	-	850
Repairs & maintenance	435	870
Event expenses	2,350	3,450
Lecturer fees	800	1,500
Charitable donation	2,160	6,519
Supply teachers	68,917	43,534
Advertising	-	1,186
Card machine charges	359	-
Carried forward	93,347	75,107

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities  
for the Year Ended 31 October 2023

	31.10.23	31.10.22
	£	£
<b>Administrative expenses</b>		
Brought forward	93,347	75,107
Professional fee	<u>1,600</u>	<u>780</u>
	94,947	75,887
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,500</u>	<u>1,500</u>
Total resources expended	<u>96,495</u>	<u>233,168</u>
<b>Net income/(expenditure)</b>	<u><u>169,433</u></u>	<u><u>(88,767)</u></u>

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