

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 2024
for
Masjid Al - Humera

Contents of the Financial Statements
for the Year Ended 31 October 2024

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TRUSTEES

Mr Murtaza Khan (Chair)
Mrs Zaineb Rafique (Trustee)

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 2024. 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

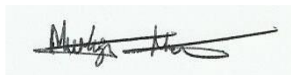
The charity received income totalling £133,661 (2023: £265,928) . After payments of outgoing expenses totalling £152,000 (2023: £96,495), the charity was left with a deficit of £18,339 (2023: surplus of £169,433) for the year.

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 20 June 2025 and signed on its behalf by:



Mr Murtaza Khan - Chair

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 2024.

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

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

Date:

Masjid Al - Humera

Statement of Financial Activities
for the Year Ended 31 October 2024

		31.10.24 Unrestricted fund	31.10.23 Total funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>133,661</u>	<u>265,928</u>
EXPENDITURE ON			
Raising funds	2	<u>152,000</u>	<u>96,495</u>
NET INCOME/(EXPENDITURE)		(18,339)	169,433
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>802,661</u>	<u>633,228</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>784,322</u></u>	<u><u>802,661</u></u>

The notes form part of these financial statements

Masjid Al - Humera

Statement of Financial Position
31 October 2024

		31.10.24 Total funds	31.10.23 Total funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	6	758,360	758,360
CURRENT ASSETS			
Cash at bank		95,749	114,000
NET CURRENT ASSETS		<u>95,749</u>	<u>114,000</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		854,109	872,360
CREDITORS			
Amounts falling due after more than one year	7	(69,787)	(69,699)
NET ASSETS		<u>784,322</u>	<u>802,661</u>
FUNDS	9		
Unrestricted funds		<u>784,322</u>	<u>802,661</u>
TOTAL FUNDS		<u>784,322</u>	<u>802,661</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2024 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.

The notes form part of these financial statements

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 19 March 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Murtaza Khan', is written over a light blue rectangular background.

Mr Murtaza Khan - Chair

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 2024

2. RAISING FUNDS

Raising donations and legacies

	31.10.24	31.10.23
	£	£
Support costs	<u>152,000</u>	<u>96,495</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>265,928</u>
 EXPENDITURE ON	
Raising funds	<u>96,495</u>
 NET INCOME	169,433
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>633,228</u>
 TOTAL FUNDS CARRIED FORWARD	<u>802,661</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

5. 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.

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 November 2023 and 31 October 2024	<u>758,360</u>
NET BOOK VALUE	
At 31 October 2024	<u>758,360</u>
At 31 October 2023	<u>758,360</u>

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

	31.10.24 £	31.10.23 £
Other loans (see note 8)	<u>69,787</u>	<u>69,699</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.10.24 £	31.10.23 £
Amounts falling due between two and five years:		
Interest free loan	<u>69,787</u>	<u>69,699</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

9. MOVEMENT IN FUNDS

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	802,661	(18,339)	784,322
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>802,661</u>	<u>(18,339)</u>	<u>784,322</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,661	(152,000)	(18,339)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>133,661</u>	<u>(152,000)</u>	<u>(18,339)</u>

Comparatives for movement in funds

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

9. MOVEMENT IN FUNDS - continued

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

	At 1.11.22 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	633,228	151,094	784,322
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>633,228</u>	<u>151,094</u>	<u>784,322</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	399,589	(248,495)	151,094
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>399,589</u>	<u>(248,495)</u>	<u>151,094</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 October 2024

	31.10.24	31.10.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	116,191	247,838
Tuition fees	3,265	4,045
Friday collection	13,355	13,545
Other income	850	500
	<u>133,661</u>	<u>265,928</u>
Total incoming resources	133,661	265,928
EXPENDITURE		
Support costs		
Finance		
Bank charges	-	48
Administrative expenses		
Wages	6,000	6,000
Insurance	1,437	1,384
Light and heat	4,990	2,101
Telephone	575	360
Postage and stationery	580	709
Staff entertaining	3,172	7,772
Travel & subsistence	19	-
Repairs & maintenance	1,394	435
Event expenses	16,700	2,350
Lecturer fees	1,200	800
Charitable donation	1,000	2,160
Supply teachers	102,065	68,917
Card machine charges	329	359
Council tax	4,800	-
Professional fee	6,095	1,600
Legal fees	144	-
	<u>150,500</u>	<u>94,947</u>

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Masjid Al - Humera

Detailed Statement of Financial Activities
for the Year Ended 31 October 2024

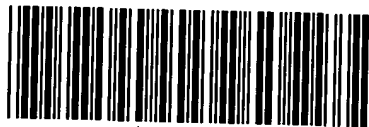
	31.10.24	31.10.23
	£	£
Administrative expenses		
Governance costs		
Accountancy and legal fees	<u>1,500</u>	<u>1,500</u>
Total resources expended	<u>152,000</u>	<u>96,495</u>
Net (expenditure)/income	<u><u>(18,339)</u></u>	<u><u>169,433</u></u>

This page does not form part of the statutory financial statements

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 2024
for
Masjid Al - Humera

THURSDAY



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COMPANIES HOUSE

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for the Year Ended 31 October 2024

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Masjid Al - Humera

Reference and Administrative Details
for the Year Ended 31 October 2024

TRUSTEES	Mr Murtaza Khan (Chair) Mrs Zaineb Rafique (Trustee)
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 2024

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 2024. 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

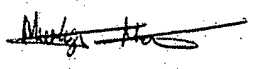
The charity received income totalling £133,661 (2023: £265,928) . After payments of outgoing expenses totalling £152,000 (2023: £96,495), the charity was left with a deficit of £18,339 (2023: surplus of £169,433) for the year.

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 20 June 2025 and signed on its behalf by:



Mr Murtaza Khan - Chair

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 2024.

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

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

Date:

 23/06/2025

Masjid Al - Humera

Statement of Financial Activities
for the Year Ended 31 October 2024

		31.10.24 Unrestricted fund	31.10.23 Total funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>133,661</u>	<u>265,928</u>
EXPENDITURE ON			
Raising funds	2	<u>152,000</u>	<u>96,495</u>
NET INCOME/(EXPENDITURE)		(18,339)	169,433
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>802,661</u>	<u>633,228</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>784,322</u></u>	<u><u>802,661</u></u>

The notes form part of these financial statements

Masjid Al - Humera

Statement of Financial Position
31 October 2024

		31.10.24 Total funds £	31.10.23 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	758,360	758,360
CURRENT ASSETS			
Cash at bank		95,749	114,000
NET CURRENT ASSETS		<u>95,749</u>	<u>114,000</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		854,109	872,360
CREDITORS			
Amounts falling due after more than one year	7	(69,787)	(69,699)
NET ASSETS		<u>784,322</u>	<u>802,661</u>
FUNDS	9		
Unrestricted funds		<u>784,322</u>	<u>802,661</u>
TOTAL FUNDS		<u>784,322</u>	<u>802,661</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2024 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.

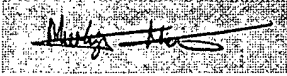
The notes form part of these financial statements

Masjid Al - Humera

Statement of Financial Position - continued
31 October 2024

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 19 March 2025 and were signed on its behalf by:

A rectangular box containing a handwritten signature in black ink. The signature appears to be 'Murtaza Khan' with a stylized flourish at the end.

Mr Murtaza Khan - Chair

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 2024

2. RAISING FUNDS

Raising donations and legacies

	31.10.24	31.10.23
	£	£
Support costs	<u>152,000</u>	<u>96,495</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>265,928</u>
EXPENDITURE ON	
Raising funds	<u>96,495</u>
NET INCOME	169,433
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>633,228</u>
TOTAL FUNDS CARRIED FORWARD	<u>802,661</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

5. 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.

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 November 2023 and 31 October 2024	<u>758,360</u>
NET BOOK VALUE	
At 31 October 2024	<u>758,360</u>
At 31 October 2023	<u>758,360</u>

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

	31.10.24 £	31.10.23 £
Other loans (see note 8)	<u>69,787</u>	<u>69,699</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.10.24 £	31.10.23 £
Amounts falling due between two and five years:		
Interest free loan	<u>69,787</u>	<u>69,699</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

9. MOVEMENT IN FUNDS

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	802,661	(18,339)	784,322
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>802,661</u>	<u>(18,339)</u>	<u>784,322</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,661	(152,000)	(18,339)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>133,661</u>	<u>(152,000)</u>	<u>(18,339)</u>

Comparatives for movement in funds

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

9. MOVEMENT IN FUNDS - continued

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

	At 1.11.22 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	633,228	151,094	784,322
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>633,228</u>	<u>151,094</u>	<u>784,322</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	399,589	(248,495)	151,094
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>399,589</u>	<u>(248,495)</u>	<u>151,094</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2024.

Masjid Al - Humera

Detailed Statement of Financial Activities
for the Year Ended 31 October 2024

	31.10.24	31.10.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	116,191	247,838
Tuition fees	3,265	4,045
Friday collection	13,355	13,545
Other income	850	500
	<u>133,661</u>	<u>265,928</u>
Total incoming resources	133,661	265,928
EXPENDITURE		
Support costs		
Finance		
Bank charges	-	48
Administrative expenses		
Wages	6,000	6,000
Insurance	1,437	1,384
Light and heat	4,990	2,101
Telephone	575	360
Postage and stationery	580	709
Staff entertaining	3,172	7,772
Travel & subsistence	19	-
Repairs & maintenance	1,394	435
Event expenses	16,700	2,350
Lecturer fees	1,200	800
Charitable donation	1,000	2,160
Supply teachers	102,065	68,917
Card machine charges	329	359
Council tax	4,800	-
Professional fee	6,095	1,600
Legal fees	144	-
	<u>150,500</u>	<u>94,947</u>

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 2024

	31.10.24	31.10.23
	£	£
Administrative expenses		
Governance costs		
Accountancy and legal fees	<u>1,500</u>	<u>1,500</u>
Total resources expended	<u>152,000</u>	<u>96,495</u>
Net (expenditure)/income	<u>(18,339)</u>	<u>169,433</u>

This page does not form part of the statutory financial statements

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 2024
for
Masjid Al - Humera

Contents of the Financial Statements
for the Year Ended 31 October 2024

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Reference and Administrative Details	1
Report of the Trustees	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Statement of Financial Position	5 to 6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12 to 13

TRUSTEES

Mr Murtaza Khan (Chair)
Mrs Zaineb Rafique (Trustee)

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 2024. 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

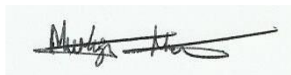
The charity received income totalling £133,661 (2023: £265,928) . After payments of outgoing expenses totalling £152,000 (2023: £96,495), the charity was left with a deficit of £18,339 (2023: surplus of £169,433) for the year.

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 20 June 2025 and signed on its behalf by:



Mr Murtaza Khan - Chair

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 2024.

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

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

Date:

Masjid Al - Humera

Statement of Financial Activities
for the Year Ended 31 October 2024

		31.10.24 Unrestricted fund	31.10.23 Total funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>133,661</u>	<u>265,928</u>
EXPENDITURE ON			
Raising funds	2	<u>152,000</u>	<u>96,495</u>
NET INCOME/(EXPENDITURE)		(18,339)	169,433
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>802,661</u>	<u>633,228</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>784,322</u></u>	<u><u>802,661</u></u>

The notes form part of these financial statements

Masjid Al - Humera

Statement of Financial Position
31 October 2024

		31.10.24 Total funds	31.10.23 Total funds
	Notes	£	£
FIXED ASSETS			
Tangible assets	6	758,360	758,360
CURRENT ASSETS			
Cash at bank		95,749	114,000
NET CURRENT ASSETS		<u>95,749</u>	<u>114,000</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		854,109	872,360
CREDITORS			
Amounts falling due after more than one year	7	(69,787)	(69,699)
NET ASSETS		<u>784,322</u>	<u>802,661</u>
FUNDS	9		
Unrestricted funds		<u>784,322</u>	<u>802,661</u>
TOTAL FUNDS		<u>784,322</u>	<u>802,661</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2024 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.

The notes form part of these financial statements

Statement of Financial Position - continued
31 October 2024

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 19 March 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Murtaza Khan', is written over a light blue rectangular background.

Mr Murtaza Khan - Chair

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 2024

2. RAISING FUNDS

Raising donations and legacies

	31.10.24	31.10.23
	£	£
Support costs	<u>152,000</u>	<u>96,495</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2024 nor for the year ended 31 October 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>265,928</u>
 EXPENDITURE ON	
Raising funds	<u>96,495</u>
 NET INCOME	169,433
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>633,228</u>
 TOTAL FUNDS CARRIED FORWARD	<u>802,661</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

5. 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.

6. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 November 2023 and 31 October 2024	<u>758,360</u>
NET BOOK VALUE	
At 31 October 2024	<u>758,360</u>
At 31 October 2023	<u>758,360</u>

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

	31.10.24 £	31.10.23 £
Other loans (see note 8)	<u>69,787</u>	<u>69,699</u>

8. LOANS

An analysis of the maturity of loans is given below:

	31.10.24 £	31.10.23 £
Amounts falling due between two and five years:		
Interest free loan	<u>69,787</u>	<u>69,699</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

9. MOVEMENT IN FUNDS

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	802,661	(18,339)	784,322
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>802,661</u>	<u>(18,339)</u>	<u>784,322</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,661	(152,000)	(18,339)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>133,661</u>	<u>(152,000)</u>	<u>(18,339)</u>

Comparatives for movement in funds

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

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

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

Notes to the Financial Statements - continued
for the Year Ended 31 October 2024

9. MOVEMENT IN FUNDS - continued

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

	At 1.11.22 £	Net movement in funds £	At 31.10.24 £
Unrestricted funds			
General fund	633,228	151,094	784,322
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>633,228</u>	<u>151,094</u>	<u>784,322</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	399,589	(248,495)	151,094
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>399,589</u>	<u>(248,495)</u>	<u>151,094</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2024.

Detailed Statement of Financial Activities
for the Year Ended 31 October 2024

	31.10.24	31.10.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	116,191	247,838
Tuition fees	3,265	4,045
Friday collection	13,355	13,545
Other income	850	500
	<u>133,661</u>	<u>265,928</u>
Total incoming resources	133,661	265,928
EXPENDITURE		
Support costs		
Finance		
Bank charges	-	48
Administrative expenses		
Wages	6,000	6,000
Insurance	1,437	1,384
Light and heat	4,990	2,101
Telephone	575	360
Postage and stationery	580	709
Staff entertaining	3,172	7,772
Travel & subsistence	19	-
Repairs & maintenance	1,394	435
Event expenses	16,700	2,350
Lecturer fees	1,200	800
Charitable donation	1,000	2,160
Supply teachers	102,065	68,917
Card machine charges	329	359
Council tax	4,800	-
Professional fee	6,095	1,600
Legal fees	144	-
	<u>150,500</u>	<u>94,947</u>

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Masjid Al - Humera

Detailed Statement of Financial Activities
for the Year Ended 31 October 2024

	31.10.24	31.10.23
	£	£
Administrative expenses		
Governance costs		
Accountancy and legal fees	<u>1,500</u>	<u>1,500</u>
Total resources expended	<u>152,000</u>	<u>96,495</u>
Net (expenditure)/income	<u><u>(18,339)</u></u>	<u><u>169,433</u></u>

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