

**ESSEX CULTURAL & YOUTH SOCIETY
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

**Essex Cultural & Youth Society
Trustees' Report and Financial Statements
For The Year Ended 31 March 2023**

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Essex Cultural & Youth Society
Company No. 09515044
Trustees' Report For The Year Ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Essex Cultural & Youth Society (ECYS) is a company limited by guarantee incorporated under the Companies Act, governed by memorandum and articles incorporated 02 Mar 2015 as amended by certificate of incorporation on change of name dated 25 Feb 2017 as amended by special resolution registered at companies' house on 19 May 2017.

Organisational Structure

ECYS is a registered charity in England, number 1173188 and is constituted under a memorandum and articles dated 2nd March 2015 amended 19th May 2017. The trustees are responsible for the general control and management of the charity. The trustees give their time freely and only one trustee named as Muhammad Sabahul Haque receives remuneration to fulfil the role of Imam and teaching services which was passed through written resolution by the trustees dated 17 February 2017 and filed with companies' house on 16 April 2018. The trustees meet on a regular basis and are responsible for all decisions taken in relation to the overall control and strategic management of the charity.

Recruitment, Appointment and Training of Trustees

The existing trustees are responsible for the appointment of new trustees. New trustees are brought into the organisation, when required, on the basis of eligibility, competence, specialist knowledge and skills. It is the policy of Essex Cultural & Youth Society that, upon induction, each trustee is given a copy of the trust deed, the latest accounts (if available), recent meeting minutes and guidance regarding the policies and procedures adopted by the charity.

CHARITY OBJECTIVES

The objective of the charity is mainly to advance the religion of Islam, to promote the religious harmony, provision of facilities in interest of social welfare for recreation or other leisure time occupation, conciliation for couples and to provide relief to people facing financial hardships.

Public Benefit

In carrying out this review, the trustees of ECYS have taken regard of and comply with the Charity Commission's general guidance on public benefit and in particular its supplementary public guidance on advancement of the religion of Islam for the public benefit in accordance with the teachings of Sunni Islam in such a way by providing educational and curricular study support activities and to provide private and community worship through conducting weekly services, festival prayers and counselling and other social welfare activities.

Future Plans

The Charity is committed to provide continuous support to the people in need and also strive for creating a better society by contributing in the areas of education or training, the prevention or relief of poverty, promoting good relations between persons of different faiths, and promoting respect of the beliefs and practices of different religious faiths.

FINANCIAL REVIEW

	2023	2022	Change
	£	£	£
<u>Income</u>			
Donations and legacies	77,442	34,547	42,895
Charitable activities	9,483	2,290	7,193
Total income	86,925	36,837	50,088
Total expenditure	52,430	29,380	23,050
Surplus	34,495	7,457	27,038
Total funds	56,812	22,317	34,495

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The principal funding sources of ECYS during the year were donations from various individuals and organisations, religious courses. Below are detailed activities carried out by ECYS from 01st April 2022 to 31st March 2023.

Jumu'ah Salah:

Weekly Friday services continued throughout the year attended by over 150 people, including males, females, adults, and children. Two congregational prayers were conducted with a booking system in place when necessary due to the ongoing situation with the COVID-19 global pandemic. From 13th May 2022 the COVID-19 restrictions at the community centre were ceased, and so prayer protocols resumed to the normal status you, and with one Jamat only.

Madrasah Classes:

ECYS continued offering faith classes for children both in person when possible, and when not viable, online classes were maintained to ensure children and families continued their learning and were able to access vital family support when needed.

Food Supplies:

ECYS obtained food supplies from Sainsbury's and Tesco supermarkets to be distributed to members of the local community struggling or those working in the front line, at the time of the ongoing global pandemic.

ECYS Live Lectures:

The charity commenced weekly live recordings of Jumu'ah lectures to ECYS Facebook and YouTube pages.

Ramadhān Timetable:

1st April 2022. Imam Sahib devised and distributed the Ramadhān timetable to the community via WhatsApp and at Jumu'ah Salaah in preparation for the special Islamic holy month. Suhoor, Iftar and Salah times were detailed as well as other ongoing charity services.

Taraweeh Salaah 2022:

1st April 2022. The first night of Taraweeh Salaah attended by over 60 people, including many new residents in the local area. 20 Rak'at were performed throughout Ramadhān by two Haafidh of Quran and the completion of the full Qur'an recitation, Alhamdulillah. Free water was served each night throughout the month, mostly donated by congregates.

Community Iftar:

On Sunday 10th April a large community Iftar was organised at The Grove Banqueting Hall. This began with an English lecture, followed by Iftar, and thereafter the Taraweeh Salaah. Activities were in place for children during the event. An online donations ticketing system was implemented to cover the costs of the event. A special invitation and provision was made for new Muslim reverters. Over 150 people attended the event.

27th Ramdhan Lecture:

Imam Sahab conducted a lecture on 27th Ramdhan, corresponding to Wednesday 27th April, at The Grove Banqueting Hall. This was the holiest night of the month, and the event was free. A booking system was implemented to manage the attendees. Food was served for all after breaking the fast.

Eidul Fitr Salaah:

On 2nd May 2022, ECYS conducted the Eidul Fitr Salaah at Apogee Studios with three Jamaats, which were all full, Alhamdulillah. Payment of the Zakatul Fitr obligation was made available.

Maghrib Jamat & Durood/ Zhikr Majlis:

From Thursday 5th-26th May, a room was hired every Thursday at the MYPLACE building for Maghrib congregational prayers followed by Durood and Zhikr Majlis. This resumed again on 10th November 2022.

Mosque/Community Centre Purchase Campaign:

This new campaign was initiated in Ramadan 2022 to encourage the community to make donations towards the purchase of freehold premises once available in the future. A specific sub-account was opened for this purpose.

Arafa Day Iftar:

A community Iftar was arranged for this auspicious day, where community members brought food to share on Friday 8th July.

Eidul Adhaa Fayre:

This was conducted at The Grove Banqueting Hall on 17th July and attended by over 200 people. Many stalls were present to sell items and their reservation bookings supported covering the event costs.

Eidul Adhaa Qurbani – July 2022

ECYS arranged for the community to order sheep Qurbani locally from Quality Halal Meat and be delivered to Harold Wood for collection.

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Eidul Adhaa Salah 2022:

Saturday 9th July. This was held in Harold Wood. Three Eid congregations and two Jumu'ah congregations were managed and conducted on the day.

Rabi-ul Awwal Talk:

Arranged for 8th & 9th October 2022 to discuss the virtues of this month. Food was provided for attendees.

Harold Hill Islamic Shop:

Opened on 12th October 2023. This was the first shop in Havering to sell Islamic books, herbs, Islamic toys, and other articles special to a Muslim's faith and needs.

Mosque Purchase Community Meeting:

Monday 31st October: A meeting was arranged for members of the community to attend and learn about the charity's efforts, goals, and the ways people can support it. Opportunity to ask questions was given as well as share feedback.

Weekly Qur'an Lessons:

Started on Wednesday 2nd November. Free classes every week to learn Qur'an and Arabic reading, taught voluntarily by Imam Sahib.

Monthly One-Dish Programme:

This was initiated on Saturday 26th November 2022. Attended by all members of the community. A lecture, prayer followed by a meal. Sessions continued on 28/01/23, 25/02/23 18/03/23.

Boys Youth Conference:

Saturday 4th February 2023 (6-9 pm). Attended by over 20 youth. There was a lecture, advice, Q&A session, youth activities and dinner together. Guests were invited from another Mosque to give the lecture. Following the success of this event, a subsequent similar youth event was arranged for Saturday 11th March 2023.

Ladies Qur'an/Tajweed Lessons:

These commenced on 1st February 2023. Free 1.5 hours weekly lessons to support ladies to learn to read and understand the Qur'an within the Harold Hill and Harold Wood area. This was taught voluntarily by Imam Sahib's wife.

Syria Aid Collection:

On 4th March ECYS donated many non-perishable food items to be sent to Syria for orphans and poor suffering families in partnership with One Nation. The community donated the food items, and many people donated money which was used to purchase food items on their behalf. Many volunteers helped ECYS to pack the food and load the van.

Taraweeh Salaah 2023:

Began on 22nd March at The Grove Banqueting Hall.

First Iftar Gathering 2023:

Sunday 26th March at The Grove Banqueting Hall. English lecture, followed by Iftar and dinner. Everyone prayed Taraweeh Salaah together.

Aashoorah:

Guidance was provided to the community on the spiritual virtues of the special day of 10th Muharram, as well as guidance on worship and fasting at this time.

Shoorah Membership:

ECYS organized a public meeting to discuss the work the charity is doing and the roles that community members can play to support our services. Various members of the community attended of whom several became active contributors. Food was served at the end.

Summer Cricket Club:

ECYS manages cricket club for adults and children at the Noak Hill Sports Centre.

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Trustees' Report For The Year Ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE

As explained in financial review, the charity has fulfilled its objectives through charitable activities in accordance with charity's objectives. There were no fundraising activities or material expenditure incurred to raise future income.

RESERVE POLICY

At 31 March, 2023 the charity had funds of £56,812 (2022: £22,317).

The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's obligations.

TRUSTEE'S RESPONSIBILITIES

The trustees present their report and the financial statements for the year ended 31 March 2023.

The trustees are responsible for preparing the trustees Report and the financial statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Essex Cultural & Youth Society
Company No. 09515044
Trustees' Report For The Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Essex Cultural & Youth Society
Trustees	Mr Kamran Chase-Rahman Mr Muhammad Sabahul Haque Mr Opu Faruk Hamid
Company Number	09515044
Charity Number	1173188
Registered Office	11 Faringdon Grove Faringdon Avenue Romford RM3 8TD
Independent Examiner	Accountax (UK) Ltd Chartered Certified Accountants & Registered Auditors 21 Knightsbridge London England SW1X 7LY

Financial Statements and Trustees' report for the year ended 31st March 2023 approved by the trustees and signed on their behalf by:



Mr Muhammad Sabahul Haque

Date: 16 Jul 2024

**Essex Cultural & Youth Society
Independent Examiner Report
For The Year Ended 31 March 2023**

We report to the charity trustees on our examination of the accounts of the Company for the year ended 31st March 2023.

Trustees & Examiner Responsibilities

As the charity's trustees of the Company (who are also the directors of the company 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 our self that, the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, it is our responsibility:

- To examine the financial statements under section 145 of the Charities Act 2011 ("the 2011 Act").
- To follow the directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent Examiner Statement:

We confirm that no material matters have come to our attention which gives us cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 the accounts have not been prepared in accordance with the Charities SORP (FRS102).

We 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.

Accountax UK Ltd

Accountax (UK) Ltd
Chartered Certified Accountants & Registered Auditors
21 Knightsbridge
London
England
SW1X 7LY

Date: 22 Jul 2024

Essex Cultural & Youth Society
Statement Of Financial Activities
For The Year Ended 31 March 2023

	Notes	Unrestricted funds	Restricted funds	Total funds	Prior year funds (restated)
		£ 2023	£ 2023	£ 2023	£ 2022
<u>Income from:</u>					
Donations and legacies	5	50,984	26,458	77,442	34,547
Charitable activities	6	9,483	-	9,483	2,290
Total income		60,467	26,458	86,925	36,837
<u>Expenditure on:</u>					
Charitable activities	7	(47,915)	(4,515)	(52,430)	(29,380)
Total expenditure		(47,915)	(4,515)	(52,430)	(29,380)
Net income/(expenditure)		12,552	21,943	34,495	7,457
Net movement in funds		12,552	21,943	34,495	7,457
Reconciliation of funds:					
Fund balances at 01 April 2022 (restated)	10	11,776	10,541	22,317	14,860
Fund balances at 31 March 2023	8	24,328	32,484	56,812	22,317

All income and expenditure derive from continuing activities.

The notes on pages 9 to 12 form part of these financial statements.

Essex Cultural & Youth Society
Balance Sheet
As at 31 March 2023

		2023	2022 *Restated
	Notes	£	£
FIXED ASSETS			
Tangible assets	3	1,958	557
		<u>1,958</u>	<u>557</u>
CURRENT ASSETS			
Cash at bank and in hand		45,442	21,760
Debtors	4	9,412	-
		<u>54,854</u>	<u>21,760</u>
NET CURRENT ASSETS		<u>54,854</u>	<u>21,760</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>56,812</u>	<u>22,317</u>
NET ASSETS		<u>56,812</u>	<u>22,317</u>
Unrestricted funds	8	24,328	11,776
Restricted funds	8	32,484	10,541
SHAREHOLDERS' FUNDS		<u>56,812</u>	<u>22,317</u>

The notes on pages 9 to 12 form part of these financial statements. Prior year adjustment (Restated) is disclosed in Note 10.

For the year ending 31 March 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Mr Muhammad Sabahul Haque

Date: 16 Jul 2024

Essex Cultural & Youth Society
Income & Expenditure Account
For The Year Ended 31 March 2023

		2023		2022
		£	£	£
TURNOVER				
Donations and legacies		77,442		34,547
Income from charitable activities		9,483		2,290
		<u>86,925</u>		<u>36,837</u>
Total Income		<u>86,925</u>		<u>36,837</u>
 Expenditure				
Trustee's remuneration	9	8,400		8,700
Rent and rates		18,990		1,650
Repairs and maintenance		135		89
Lecturers fee		950		5,635
Printing, postage and stationery		409		18
Events and ceremonies		10,292		8,799
Books and study material		5,015		1,118
Charitable donations		3,853		2,559
Depreciation of computer equipment		1,053		313
Depreciation of fixtures and fittings		63		63
Software and consumables		1,813		436
Insurance		879		-
Light and heat		578		-
		<u>(52,430)</u>		<u>(29,380)</u>
Net income		<u>34,495</u>		<u>7,457</u>

Essex Cultural & Youth Society
Notes to the Financial Statements
For The Year Ended 31 March 2023

1. Accounting policies

1.1. Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102), and with the Charities Act 2011.

The Charity meets the definition of a public entity under FRS 102.

The financial statements are presented in Sterling (£).

1.2. Going concern disclosure

The Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern. The financial statements have therefore been prepared on the basis that the charity is a going concern.

1.3. Income

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy and there is certainty of receipt.

Donations and legacies: These comprise all incoming resources from donations and gifts collected directly and income from fundraising events (i.e Jummah prayers) during the year.

Income from charitable activities: These comprise income generated from the religious education courses (Weekend courses), events organised for social gatherings and from grants from external parties.

1.4. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of obligation can be measured reliably.

1.5. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.6. Tangible fixed assets and depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings	33% straight line method
Computer equipment	33% straight line method

1.7 Receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. Average number of employees

Average number of employees, including directors, during the year was as follows: 0 (2022: 1)

Essex Cultural & Youth Society
Notes to the Financial Statements
For The Year Ended 31 March 2023

3. Tangible assets

	Fixtures & fittings	Computer equipment	Total
	£	£	£
Cost			
As at 01 April 2022	190	942	1,132
Additions during the year	-	2,517	2,517
As at 31 March 2023	190	3,459	3,649
Depreciation			
As at 01 April 2022	63	512	575
Charged during the year	63	1,053	1,116
As at 31 March 2023	126	1,565	1,691
Net book value			
As at 31 March 2023	64	1,894	1,958
As at 01 April 2022	127	430	557

4. Debtors

	2023	2022
	£	£
Due within one year		
Prepayments	4,412	-
Other debtors	5,000	-
	9,412	-

5. Donations and legacies

	Unrestricted funds	Restricted funds	Total funds	Total funds (restated)
	2023	2023	2023	2022
	£	£	£	£
Donation from individuals	50,984	26,458	77,442	34,547
	50,984	26,458	77,442	34,547

Essex Cultural & Youth Society
Notes to the Financial Statements
For The Year Ended 31 March 2023

6. Income from charitable activities

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Courses and events fee	9,483	-	9,483	2,290
	9,483	-	9,483	2,290

7. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Trustees' remuneration	8,400	-	8,400	8,700
Rent and rates	18,990	-	18,990	1,650
Repairs and maintenance	135	-	135	89
Lecturers fee	950	-	950	5,635
Printing, postage and stationery	409	-	409	18
Events and ceremonies	5,777	4,515	10,292	8,799
Books and study material	5,015	-	5,015	1,118
Charitable donations	3,853	-	3,853	2,559
Depreciation of computer equipment	1,053	-	1,053	313
Depreciation of fixtures and fittings	63	-	63	63
Software and consumables	1,813	-	1,813	436
Insurance	879	-	879	-
Light and heat	578	-	578	-
	47,915	4,515	52,430	29,380

8. Fund reconciliation

	At 01 April 2022 (restated)	Income	Expenditure	At 31 March 2023
	£	£	£	£
<u>Unrestricted funds:</u>				
General funds	11,776	60,467	(47,915)	24,328
<u>Restricted funds:</u>				
Grant and subsidies received	4,515	-	(4,515)	-
Donations for masjid	6,026	26,458	-	32,484
Total funds	22,317	86,925	(52,430)	56,812

Essex Cultural & Youth Society
Notes to the Financial Statements
For The Year Ended 31 March 2023

9. Trustees remuneration

	2023 £	2022 £
Muhammad Sabahul Haque	8,400	8,700
	<u>8,400</u>	<u>8,700</u>

Muhammad Sabahul Haque is entitled and being paid in accordance to his contract with Essex Cultural & Youth Society which was passed through a written resolution by the trustees dated 17 February 2017 and filed with companies' house on 16 April 2018. The payment is for the provision of the Imam and teaching services.

No other trustee has received any payment and benefits from the company during the year.

10. Prior year adjustment

The charity received restricted funds for the purpose of purchasing its own place for a masjid. These funds were reclassified in the prior year from unrestricted to restricted funds.

	At 01 April 2021 (restated) £	Income £	Expenditure £	At 31 March 2022 (restated) £
<u>Unrestricted funds:</u>				
General funds	9,970	31,186	(29,380)	11,776
<u>Restricted funds:</u>				
Grant and subsidies received	4,515	-	-	4,515
Masjid building funds	375	5,651	-	6,026
Total funds	<u>14,860</u>	<u>36,837</u>	<u>(29,380)</u>	<u>22,317</u>

11. Related party transactions

There were no transactions with related parties in the year, except for the trustee's remuneration which is fully disclosed in note 9.

12. General information

Essex Cultural & Youth Society is a private company, limited by guarantee, incorporated in England & Wales, registered number 09515044. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office is 11 Faringdon Grove, Faringdon Avenue, Romford, RM3 8TD.