

Registered Charity Number  
1177268

**ALNOOR CULTURAL & EDUCATIONAL TRUST**

**REPORT OF THE TRUSTEES AND FINANCIAL**  
**STATEMENTS FOR THE PERIOD ENDED**  
**31 DECEMBER 2022**

Apex Associates LLP  
Accountants and Tax Consultants  
Apex Chambers  
58-A Ilford Lane  
Ilford  
Essex  
IG1 2JY

**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**Report and accounts**  
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## **ALNOOR CULTURAL & EDUCATIONAL TRUST**

### **Charity Information**

#### **Trustees**

Mr. Daud Juneja - Chairman  
Mr. Ali Nassor Ali  
Mr. Abdallah Said Othman  
Mr. Mbarak Hussein  
Mrs. Asha Saeed Abdallah  
Mr. Mbarak H Ally  
Mrs. Fatma Amin Said  
Mr. Ahmed Ali  
Mrs. Farida M Ally

#### **Accountants**

Aftab Ahmad Khan  
Apex Associates LLP  
Accountants and Tax Consultants  
58-A Ilford Lane  
Ilford  
Essex  
IG1 2JY

#### **Bankers**

Barclays Plc  
Leicester  
LE87 2BB

#### **Registered office**

170 Gascoigne Road  
Barking  
Essex  
IG11 7LH

#### **Registered charity number**

1177268

## **ALNOOR CULTURAL & EDUCATIONAL TRUST**

### **The report of the trustees for the period ended 31 December 2022**

#### **Introduction**

The trustees present their final report and accounts for the period ended 31 December 2022. The board of trustees are satisfied with the performance of the charity during the year and the position at 31 December 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

#### **Structure, Governance and Management**

##### **Governing document**

The charity is controlled by its governing document, a Constitution and is a Charitable Incorporated Organisation (CIO).

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

##### **Independent Examiner**

Aftab Ahmad Khan

FMAAT, ATT

Apex Associates LLP

Accountants and Tax Consultants

58-A Ilford Lane

Ilford

Essex

IG1 2JY

#### **Statement of Trustees' Responsibilities**

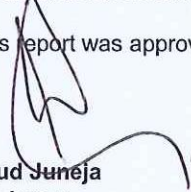
The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 13/7/2023

  
Daud Juneja  
Chairman



**ALNOOR CULTURAL & EDUCATIONAL TRUST Independent  
Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees**

**on the accounts of the Charity for the period ended 31 December 2022**

I report on the financial statements of the Charity for the period ended 31 December 2022 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting policies.

**Respective responsibilities of trustees and examiner**

As described, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report and opinion**

In connection with my examination, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

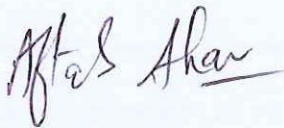
(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.



Aftab Ahmad Khan  
FMAAT, ATT  
Apex Associates LLP  
Accountants and Tax Consultants  
58-A Ilford Lane  
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Essex  
IG1 2JY

Date : 13/7/2023

**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**Statement of Financial Activities**  
**For The Period Ended 31 December 2022**

	NOTES	2022 £	2021 £
Incoming resources			
Incoming resources from generated funds			
Voluntary income	1	241,439	196,077
Other Incoming Resources		-	11,503
Total incoming resources		<u>241,439</u>	<u>207,579</u>
Costs of charitable activities		<u>(186,835)</u>	<u>(133,126)</u>
Total resources expended		<u>(186,835)</u>	<u>(133,126)</u>
Net income /(loss) resources before transfers between funds		<u>54,605</u>	<u>74,453</u>
Total funds brought forward		112,873	38,420
Total Funds carried forward		<u>167,478</u>	<u>112,873</u>



**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**Statement of Financial Activities**  
**For The Period Ended 31 December 2022**

**Income and Expenditure Account**  
**For The Period Ended 31 December 2022**

	2022 £	2021 £
Voluntary income	241,439	196,077
Other operating income	-	11,503
Costs of charitable activities	(186,835)	(133,126)
Gross surplus/ (loss)	54,605	74,453
Surplus / (loss) on ordinary activities before tax	54,605	74,453
Surplus / (loss) for the financial year	54,605	74,453
Gift Aid Payments	-	-
Retained surplus / (loss) for the financial year	54,605	74,453



**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**Balance Sheet**  
**as at 31 December 2022**

	Notes	2022	2021
		£	£
The assets and liabilities of the charity :			
Fixed assets			
Tangible assets	5	<u>697,077</u>	<u>697,842</u>
Total fixed assets		697,077	697,842
Current assets			
Debtors	6	44,531	20,447
Cash at bank and in hand		<u>136,337</u>	<u>104,923</u>
Total current assets		180,867	125,400
Amounts due within one year	7	<u>(23,407)</u>	<u>(23,311)</u>
Net current assets		<u>157,460</u>	<u>102,089</u>
Total assets less current liabilities		854,537	799,932
Net assets including pension asset / liability		<u>854,537</u>	<u>799,932</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds	8	<u>854,537</u>	<u>799,932</u>
Total Funds		<u>854,537</u>	<u>799,932</u>

The financial statements were approved by the Board of Trustees  
on. 13/7/23 signed on its behalf by:

*A. N. Al.*

**A Nassor - Trustee**

*M Hussein*

**M Hussein - Trustee**

# ALNOOR CULTURAL & EDUCATIONAL TRUST

## NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 December 2022

### 1 Accounting policies

#### Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### Incoming Resources

All Incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

#### Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

#### Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy 'Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

### 2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

	2022	2021
	£	£
Revenue Turnover from ordinary activities	<u>241,439</u>	<u>196,077</u>

**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED 31 December 2022**

**3 Staff Costs and Emoluments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gross Salaries	<u>64,124</u>	<u>51,144</u>

There were no fees or other remuneration paid to the trustees  
There were no employees with emoluments in excess of £60,000 per annum

**4 Trustees' Remuneration**

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

**5 Tangible functional fixed assets**

	<b>Freehold Land and buildings £</b>	<b>Vehicles £</b>	<b>Total £</b>
Asset cost, valuation or revalued amount			
At 1 January 2022 brought forward	690,188	9,450	699,638
Additions	-	-	-
	<u>690,188</u>	<u>9,450</u>	<u>699,638</u>
At 31 December 2022	<u>690,188</u>	<u>9,450</u>	<u>699,638</u>
Accumulated depreciation and impairment provisions			
At 1 January 2022	-	(1,796)	(1,796)
Charge for the year	-	(765)	(765)
At 31 December 2022	<u>-</u>	<u>(2,561)</u>	<u>(2,561)</u>
Net book value			
At 31 December 2022	<u>690,188</u>	<u>7,654</u>	<u>697,842</u>
At 1 January 2022	<u>690,188</u>	<u>7,654</u>	<u>697,842</u>

**6 Debtors**

	<b>2022 £</b>
Prepayments	1,431
Interest free loan	43,100
	<u>44,531</u>

**7 Creditors: amounts falling due within one year**

	<b>2022 £</b>
Accrued expenses	(600)
Other creditors	(2,057)
Interest free loan	<u>(20,750)</u>
	<u>(23,407)</u>



**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED 31 December 2022**

**8 Unrestricted revenue accumulated funds**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
At 1 January 2022	799,932	725,479
Bought forward	-	-
Unrestricted revenue / (loss) for the financial year	54,605	74,453
At 31 December 2022/ 31 December 2021	<u>854,537</u>	<u>799,932</u>



**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**Schedule to the Statement of Financial Activities**  
**For The Period Ended 31 December 2022**

	Unrestricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Total Funds 2021 £
Incoming Resources				
Voluntary Income	241,439	241,439	196,077	196,077
<b>Total Voluntary Income</b>	<b>241,439</b>	<b>241,439</b>	<b>196,077</b>	<b>196,077</b>
Other Incoming Resources				
Other operating income	-	-	11,503	11,503
<b>Total Other Incoming Resources</b>	<b>-</b>	<b>-</b>	<b>11,503</b>	<b>11,503</b>
<b>Total Incoming Resources</b>	<b>241,439</b>	<b>241,439</b>	<b>207,579</b>	<b>207,579</b>
Costs of generating funds				
Direct support costs				
Gross wages and salaries - charitable activities	64,124	64,124	51,144	51,144
Staff training and welfare	18,869	18,869	8,456	8,456
Pensions	-	-	-	-
	<b>82,993</b>	<b>82,993</b>	<b>59,600</b>	<b>59,600</b>
Premises Costs				
Rates, water and service charges	2,048	2,048	1,305	1,305
Insurance	2,286	2,286	619	619
Light and heat	2,573	2,573	6,219	6,219
Repairs and renewals	9,488	9,488	20,446	20,446
	<b>16,395</b>	<b>16,395</b>	<b>28,589</b>	<b>28,589</b>
General administrative expenses:				
Telephone and fax	596	596	619	619
Bank charges	3,652	3,652	3,399	3,399
Motor expenses	1,353	1,353	1,135	1,135
Stationery and printing	422	422	591	591
Sundry expenses	-	-	33	33
Other legal and prof	4,310	4,310	-	-
Depreciation	765	765	850	850
Equipment hire	2,936	2,936	1,999	1,999
	<b>14,034</b>	<b>14,034</b>	<b>8,626</b>	<b>8,626</b>
Professional fees in support of charitable activities				
Advertising and PR	1,789	1,789	531	531
Donations	70,403	70,403	33,494	33,494
Accountancy fees	1,222	1,222	2,286	2,286
	<b>73,414</b>	<b>73,414</b>	<b>36,311</b>	<b>36,311</b>
<b>Total Support costs</b>	<b>186,835</b>	<b>186,835</b>	<b>133,126</b>	<b>133,126</b>
<b>Net income / (loss) resources</b>	<b>54,605</b>	<b>54,605</b>	<b>74,453</b>	<b>74,453</b>

## **Alnoor Cultural & Educational Trust**

Trustees Report for the year ending 31<sup>st</sup> Dec 2022.

### **Structure, governance, and management**

#### Governing document

Alnoor Cultural & Educational Trust is constituted as a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 21<sup>st</sup> February 2018 under registration number 1177268. It is governed by a constitution adopted by the resolution of the trustees on 23<sup>rd</sup> December 2017.

#### Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits for doing their duties as a charity trustees.

The trustees at the moment meet together as a body at least once a month and are responsible for all decisions taken in relation to running the 'Trust', the community facilities and the activities provided by the charity. To assist in the smooth running of the Trust the trustees have set up lead trustees supported by other trustees that help oversee certain aspects of the Trust's work. Currently we have lead trustees set up for finance, day-to-day management of the Masjid premises, estate maintenance, education and funeral services. Regular report back is given to the full meeting of the trustees for review and approval.

#### Recruitment and appointment of trustees

The trustees are selected from the respected members of the faith who are active in the local community and the work that the Trust does and who ensure that good relations are fostered between the Trust and the people of the local community that it serves.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the Trust and are willing to volunteer to help in our broader community work. Due consideration is also given of the person's eligibility, personal competence, specialist knowledge and skills.

#### Induction and training of trustees

Following appointment, new trustees are introduced to their new role and are requested to familiarise themselves with contents of the Trust's constitution and to the policies and procedures adopted by the Trust. They are also requested to read several publications from the Charity Commission to ensure that they are aware of the scope of their responsibilities under the Charities Act.

#### Risk management

The trustees have assessed the risks the charity faces and identified the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified.

In particular, the trustees assessed the risks the charity faced due to the recent Covid pandemic. Appropriate measures were taken to ensure the safety of the community in accordance with the government guidelines. However this year, 2022 the Covid restriction were all lifted and no incident was reported over the course of the year. All services are back to normal.



Insurance cover is in place and the finances of the Trust are kept under review. Appropriate Disclosure and Barring Service (DBS) checks are made for all those who work with children or other vulnerable groups within the Mosque and the community centre.

### Objectives and activities

#### Our aims

To advance the Islamic faith in accordance with the Qur'an and Sunnah particularly in London and the Barking and Dagenham area for the benefit of the public through the advancement of education, the holding of prayer meetings, lectures, the public celebration of religious festivals and the distribution of literature on the Islamic faith to enlighten others.

To advance the education of, and to provide facilities for all residents of Barking and Dagenham and the neighbourhood by the provision, maintenance, and management of a community centre.

#### Our objectives

Our objectives are set in our Charity's constitution and reflect our faith and community aims. Each year our trustees review our objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commission's general guidance on the advancement of religion for the public benefit.

Our dual aims remain (a) to provide a facility where Muslims can worship and (b) for the local community use. Our long-term ambition is to build the self-confidence of the local Muslim community in their faith, and through our community facilities and activities and to make them as positive contributors not only to the local community but also to the society at large.

### Strategies

We want to make our Mosque an accessible and welcoming venue where all Muslims and those who wish to know more about our faith, can gather together to learn about their religion and worship. The Mosque is open at all times for daily prayers and other activities including the Friday prayers being a focus of our weekly activities.

### Use of volunteers

Volunteers are an important resource in both our faith and community work. Volunteers are involved in most of our faith and community activities and we have over 10 people regularly giving their time towards these activities. All our trustees also give their time freely. We encourage all members of our Mosque to be involved in voluntary activities and to share their skills with others. All those volunteers working with projects involving children or other vulnerable groups are DBS checked.

### Grant-making policy

Those attending our Mosque have given generously to disaster appeals arising from natural calamities affecting various countries around the world. These are normally through appeals by other specialist UK charities that facilitate the distribution to the needy areas for which the appeals were made.



## Activities and achievements

How our activities deliver public benefit:

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit both to those who worship at our Mosque and the wider community of Barking and Dagenham.

### Religious activities

Our Mosque provides a centre for our prayers and worship and for the activities associated with our faith. However during the previous year because of the Covid pandemic, we offered a limited range of religious services and activities however this year, 2022, all services were back to normal.

Prayers: The Mosque was open throughout the year for daily and Friday prayers. There were no issues as post Covid restriction were no longer applicable and things were back to normal.

Festivals: The Mosque provided full facilitates and services during Ramadan for those attending and Eid prayers were also facilitated both at the Mosque and the Abbey Park.

Funeral facilities: The Mosque provided free funeral services in line with the Covid Government guidelines. The facilities were at it's busiest as usual at the beginning of the year however things returned to normality over the year.

Civil marriage and Nikkah: Over the course of this year a number of couples were married at the Mosque.

Madrasah and Hifz classes: The learning and memorisation of the Qur'an is considered an important element of religious education and training. We continue to provide this service and as Covid restrictions eased our online facilities were lifted and full services returned back to the mosque.

Islamic awareness (Interfaith week): This year the facilities were not available to public to celebrate interfaith week.

Inter-faith dialogue: We use this platform to promote inter-faith dialogue and social cohesion and we work closely with Barking and Dagenham Faith Forum.

### Community activities

The mosque is an invaluable resource to all and especially the Muslims in our local community. A wide variety of activities are organised and take place as it is also used as a community centre.

### Financial review

#### Reserves policy

The trustees have reviewed the reserves of the charity. The 2011 acquisition of our own facilities at 170 Gascoigne Road, Barking, IG11 7LH has meant that the trust had had to borrow towards the purchase and refurbishment programme of the building. Additional maintenance and refurbishment work have progressively been carried out over the years towards satisfying the planning requirements. As at financial year-end 2021 the outstanding loan was around £18,450.



### Principal funding sources

The charity's main source of income is from donations. For these various fund-raising activities are taking place around the year. Also, the weekly collection at Friday prayers amounts to around £35,000 per year.

### Investment policy and objectives

The charity has no long-term investments. Our cash reserves are held in the AlRayan and Barclays bank accounts.

Possible future long-term investments are planned to be in the redevelopment plan of the Masjid.

### Plans for future periods.

Our premises at 170 Gascoigne Road, Barking, IG11 7LH became operational in April 2014. However, refurbishment and maintenance work are on-going requirement. Our 2020 plans to strengthen security by building the outer perimeter wall and fencing to secure the entrance and exit to the premises was successfully completed, even though it took us little bit longer than the original plan. Furthermore, we managed to complete the provision of a funeral and food bank facilities, which proved to be extremely helpful to the community especially during pandemic period in 2021.

The 2022/23 plan is to get planning application to redevelop the full site of our masjid to meet the future need of our ever-growing community. Our plans include a new purpose built Masjid with additional more needed community and income generation facilities.

We intend to maintain our existing range of community activities working in partnership with the community and to further develop existing and new projects.

### Statement of Trustees' responsibilities

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Regulations and the provisions of the association's constitution. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the members and signed on its behalf by:

Ali Nassor Ali (Secretary)

A.N.A.

13 July 2023