

Registered Charity Number  
1177268

**ALNOOR CULTURAL & EDUCATIONAL TRUST**

**REPORT OF THE TRUSTEES AND FINANCIAL**  
**STATEMENTS FOR THE PERIOD ENDED**  
**31 December 2023**

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

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

	<b>Page</b>
Charity information	1
Statement of Trustees' responsibilities	2
Accountants' report	3 - 4
Statement of Financial Activities	5
Income and Expenditure account	6
Balance sheet	7
Notes to the accounts	8 - 10
Detailed Statement of Financial Activities	11

**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**Charity Information**

**Trustees**

Mr. Daud Juneja  
Mr. Ali Nassor Ali  
Mr. Abdallah Said Othman - Chairman  
Mr. Mbarak Hussein  
Mrs. Asha Saeed Abdallah  
Mr. Mbarak H Ally  
Mr. Omar Salim Awadh  
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 2023**

#### **Introduction**

The trustees present their final report and accounts for the period ended 31 December 2023. The board of trustees are satisfied with the performance of the charity during the year and the position at 31 December 2023 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 26 May 2024



**Abdallah Said Othman**  
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 2023**

I report on the financial statements of the Charity for the period ended 31 December 2023 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

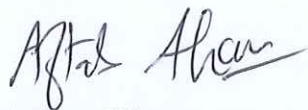
(i) to keep accounting records in accordance with section 130 of the Act;

(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  
Ilford  
Essex  
IG1 2JY

Date : 26 / 5 / 2024

**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**Statement of Financial Activities**  
**For The Period Ended 31 December 2023**

	NOTES	2023 £	2022 £
Incoming resources			
Incoming resources from generated funds			
Voluntary income	1	233,219	226,439
Other Incoming Resources		-	-
Total incoming resources		<u>233,219</u>	<u>226,439</u>
Costs of charitable activities		<u>(199,255)</u>	<u>(171,835)</u>
Total resources expended		<u>(199,255)</u>	<u>(171,835)</u>
Net income /(loss) resources before transfers between funds		<u>33,964</u>	<u>54,605</u>
Total funds brought forward		167,478	112,873
Total Funds carried forward		<u>201,442</u>	<u>167,478</u>

**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**Statement of Financial Activities**  
**For The Period Ended 31 December 2023**

**Income and Expenditure Account**  
**For The Period Ended 31 December 2023**

	2023 £	2022 £
Voluntary income	233,219	226,439
Other operating income	-	-
Costs of charitable activities	(199,255)	(171,835)
Gross surplus/ (loss)	33,964	54,605
Surplus / (loss) on ordinary activities before tax	33,964	54,605
Surplus / (loss) for the financial year	33,964	54,605
Gift Aid Payments	-	-
Retained surplus / (loss) for the financial year	33,964	54,605



**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**Balance Sheet**  
**as at 31 December 2023**

	Notes	2023	2022
		£	£
The assets and liabilities of the charity :			
Fixed assets			
Tangible assets	5	<u>696,388</u>	<u>697,077</u>
Total fixed assets		696,388	697,077
Current assets			
Debtors	6	50,545	44,531
Cash at bank and in hand		<u>173,957</u>	<u>136,337</u>
Total current assets		224,502	180,867
Amounts due within one year	7	<u>(32,389)</u>	<u>(23,407)</u>
Net current assets		<u>192,113</u>	<u>157,460</u>
Total assets less current liabilities		888,501	854,537
Net assets including pension asset / liability		<u>888,501</u>	<u>854,537</u>
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds	8	<u>888,501</u>	<u>854,537</u>
Total Funds		<u>888,501</u>	<u>854,537</u>

The financial statements were approved by the Board of Trustees  
on 26/5/24 signed on its behalf by:

*A. N. Nassor*

**A Nassor - Trustee**

*M Hussein*

**M Hussein - Trustee**

# ALNOOR CULTURAL & EDUCATIONAL TRUST

## NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 December 2023

### 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.

	2023	2022
	£	£
Revenue Turnover from ordinary activities	<u>233,219</u>	<u>226,439</u>

**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED 31 December 2023**

**3 Staff Costs and Emoluments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gross Salaries	98,914	64,124

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 2023 brought forward	690,188	9,450	699,638
Additions	-	-	-
At 31 December 2023	<u>690,188</u>	<u>9,450</u>	<u>699,638</u>
Accumulated depreciation and impairment provisions			
At 1 January 2023	-	(2,561)	(2,561)
Charge for the year	-	(689)	(689)
At 31 December 2023	<u>-</u>	<u>(3,250)</u>	<u>(3,250)</u>
Net book value			
At 31 December 2023	<u>690,188</u>	<u>6,200</u>	<u>696,388</u>
At 1 January 2023	<u>690,188</u>	<u>6,200</u>	<u>696,388</u>

**6 Debtors**

	<b>2023 £</b>
Prepayments	2,295
Interest free loan	48,250
	<u>50,454</u>

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

	<b>2023 £</b>
Accrued expenses	1,304
Other creditors	8,275
Interest free loan	22,811
	<u>32,389</u>

**ALNOOR CULTURAL & EDUCATIONAL TRUST****NOTES TO THE ACCOUNTS****FOR THE PERIOD ENDED 31 December 2023****8 Unrestricted revenue accumulated funds**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
At 1 January 2023	854,537	799,932
Brought forward	-	-
Unrestricted revenue / (loss) for the financial year	33,964	54,605
At 31 December 2023/ 31 December 2022	<u>888,501</u>	<u>854,537</u>



**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**Schedule to the Statement of Financial Activities**  
**For The Period Ended 31 December 2023**

	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Incoming Resources				
Voluntary Income	233,219	233,219	226,439	226,439
<b>Total Voluntary Income</b>	<b>233,219</b>	<b>233,219</b>	<b>226,439</b>	<b>226,439</b>
Other Incoming Resources				
Other operating income	-	-	-	-
<b>Total Other Incoming Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Incoming Resources</b>	<b>233,219</b>	<b>233,219</b>	<b>226,439</b>	<b>226,439</b>
Costs of generating funds				
Direct support costs				
Gross wages and salaries - charitable activities	98,914	98,914	64,124	64,124
Staff training and welfare	984	984	18,867	18,867
	<b>99,898</b>	<b>99,898</b>	<b>82,991</b>	<b>82,991</b>
Premises Costs				
Rates, water and service charges	3,153	3,153	2,048	2,048
Insurance	2,151	2,151	2,286	2,286
Light and heat	6,617	6,617	2,573	2,573
Repairs and renewals	16,684	16,684	9,488	9,488
	<b>28,605</b>	<b>28,605</b>	<b>16,395</b>	<b>16,395</b>
General administrative expenses:				
Telephone and fax	639	639	596	596
Bank charges	2,665	2,665	3,652	3,652
Motor expenses	841	841	1,353	1,353
Stationery and printing	265	265	422	422
Other legal and prof	8,994	8,994	4,310	4,310
Depreciation	689	689	765	765
Equipment hire	3,495	3,495	2,936	2,936
	<b>17,588</b>	<b>17,588</b>	<b>14,034</b>	<b>14,034</b>
Professional fees in support of charitable activities				
Advertising and PR	624	624	1,789	1,789
Donations	50,790	50,790	55,403	55,403
Accountancy fees	1,750	1,750	1,222	1,222
	<b>53,164</b>	<b>53,164</b>	<b>58,414</b>	<b>58,414</b>
<b>Total Support costs</b>	<b>199,255</b>	<b>199,255</b>	<b>171,834</b>	<b>171,834</b>
<b>Net income / (loss) resources</b>	<b>33,964</b>	<b>33,964</b>	<b>54,605</b>	<b>54,605</b>



**ALNOOR CULTURAL & EDUCATIONAL TRUST**  
**REGISTRATION NUMBER: 1177268**

**TRUSTEES ANNUAL REPORT - YEAR ENDING 31<sup>st</sup> DEC 2023**

**Introduction**

Alnoor Cultural & Educational Trust operates as a Charitable Incorporated Organisation, with its main address at 170 Gascoigne Road, Barking, IG11 7LH. Registered with the General Registrar UK as a place of religious worship in the Borough of Barking and Dagenham, the Trust's physical presence signifies its unwavering dedication to its mission.

**Organisational structure**

Operating with a flat structure, the Trust places its governance responsibilities squarely on the shoulders of dedicated trustees. These individuals generously volunteer their time, embodying a core ethos of service to ensure that the organization's resources are directed effectively towards its charitable objectives. Monthly trustee meetings serve as the forum for crucial decision-making, covering matters concerning the Trust, community facilities, and related activities.

**Recruitment and Appointment of Trustees**

Trustees are chosen from respected members of the faith actively involved in the local community and the Trust's work. Consideration is given to their involvement in Trust events, willingness to volunteer, eligibility, competence, and relevant skills.

**Activities and Community Impact**

The Trust envisions its Mosque as a welcoming space, open to Muslims and non-Muslims alike. With a focus on accessibility and inclusivity, the mosque hosts 5 daily prayers, Friday congregations, religious festivals, Mortuary, Funeral and Matrimonial Services, alongside a variety of social and educational activities. Our overarching strategy aims to foster understanding and harmony, providing a platform for individuals to learn about Islam and cultivate an inclusive and welcoming environment.

The Trust's activities extend beyond religious services, encompassing educational programs, community welfare initiatives, and events promoting interfaith dialogue. These endeavours contribute not only to the spiritual growth of Mosque attendees but also positively impact the broader community of Barking and Dagenham.

## **Volunteerism and Safety Measures**

Volunteers play a crucial role in the Trust's faith and community work. Over 10 individuals regularly contribute their time, demonstrating a collective commitment to the organization's mission. To ensure the safety of those involved in projects with children or vulnerable groups, the Trust diligently conducts DBS checks, reflecting its dedication to ethical and responsible volunteer engagement.

## **Grant-Making and Disaster Relief**

Participation in disaster appeals is a significant aspect of the Trust's global outreach. Mosque attendees generously contribute to appeals facilitated by reputable UK charities, allowing for targeted and effective aid distribution to areas affected by natural disasters worldwide.

## **Our objective and Vision for the Future**

Our primary objective for this year is to secure planning permission for the complete rebuilding of the Mosque and associated facilities. In February 2024, plans were submitted to the local authority for pre-approval.

The redevelopment project is envisioned to be a transformative endeavour that goes beyond the physical structure, aiming to create a dynamic and inclusive space that addresses the multifaceted needs of the local community. We envision Masjid Alnoor not only as a spiritual hub but also as a vibrant centre for educational and social empowerment.

Our plan for the future is not just about constructing a building, it's about building a brighter, more connected, and vibrant future for the diverse community we proudly serve.

## **Financial Challenges and Outlook for the Coming Years**

The Trust did well last year despite some challenges, as we assess the financial landscape for the upcoming years; the Trust anticipates several challenges that warrant careful consideration and strategic planning.

### **1. Operational Costs:**

The ongoing operational costs, including utilities, maintenance, and staff salaries, are expected to rise due to inflation and market fluctuations, balancing these expenses while maintaining the quality of services will require vigilant financial management.

### **2. Infrastructure Expansion:**

The proposed expansion of our Masjid to accommodate the growing community brings both promise and financial strain. Funding such projects demands substantial resources, and careful fundraising efforts will be essential to ensure the successful realization of our expansion goals.



### **3. Economic Uncertainty:**

Global economic uncertainties, such as fluctuations in currency values and potential financial downturns, may impact the financial stability of the community. Prudent financial planning and risk mitigation strategies will be crucial in navigating through uncertain economic conditions.

### **4. Funding and Community Support**

Donations and weekly collections at Friday prayers constitute the primary sources of income for the charity. Sustaining the financial health of the charity relies substantially on the continued support of our community members. Economic challenges faced by individuals may impact their ability to contribute regularly. Strengthening communication about the Masjid's financial needs and fostering a sense of community responsibility will be vital in overcoming this challenge.

### **5. External Funding Sources**

Exploring and securing external funding sources, grants, and partnerships can diversify our financial base. Identifying compatible organizations and establishing mutually beneficial collaborations may present new opportunities to bolster our financial sustainability.


In light of these challenges, the Management Committee is committed to proactive financial planning, transparent communication, and engaging the community in collaborative efforts.

In conclusion, despite unprecedented challenges, the Trust remains resilient and steadfast to its mission. We extend heartfelt gratitude to our trustees, volunteers, donors, and community members for their unwavering support and dedication. Together, we will continue to make a positive impact in the lives of those we serve.

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

Trustees are responsible for preparing annual reports and financial statements in accordance with relevant laws and standards, ensuring transparency, compliance, and prudent financial management.

Approved by the members and signed on its behalf by:



---

Ali Nassor Ali

General Secretary

Alnoor Cultural & Educational Trust