

# AL UMMAH FOUNDATION

England & Wales - Charity number 1178572

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-05-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 9 Park View Gardens  
White Hart Lane  
London  
N22 5SH

**Phone** 07595878943

**Email** [ALUMMAHFOUNDATION@HOTMAIL.COM](mailto:ALUMMAHFOUNDATION@HOTMAIL.COM)

**Website** [www.al-ummahfoundation.org](http://www.al-ummahfoundation.org)

## Activities

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**Objects:** 1. THE ADVANCEMENT OF ISLAMIC EDUCATION TO YOUNG PEOPLE, PARTICULARLY BUT NOT EXCLUSIVELY ORPHANED CHILDREN, BY THE PROVISION OF GRANTS, SCHOLARSHIPS AND OTHER SUPPORT.2. THE PREVENTION OR RELIEF OF POVERTY ANYWHERE IN THE WORLD BY PROVIDING OR ASSISTING IN THE PROVISION OF:- CLEAN WATER AND SANITATION SUPPLIES - EDUCATION, TRAINING AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS

**Activities:** Charity's main activities are providing education, supporting orphans, providing fresh clean water for underprivileged families and supporting natural disasters.

## Classification

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- **How:** Makes Grants To Individuals, Provides Other Finance, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Bangladesh
- India
- Pakistan
- Tanzania
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-01	£59,231	£64,756	-	-
2024-04-01	£39,244	£27,152	-	-
2023-04-01	£62,734	£57,604	-	-
2022-04-01	£47,629	£57,392	-	-
2021-04-01	£51,932	£37,598	-	-

## Trustees

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Name	Role	Appointed
KAMIL MIAH	Chair	2018-05-30
ABDUL KARIM		2018-05-30
MOSHOD AHMED		2018-05-30
SHEIKH SAYEF UDDIN AHMED		2018-05-30

**AL UMMAH FOUNDATION**

England & Wales - Charity number 1178572

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# Accounts

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Al-Ummah Foundation

Charity No. 1178572

Company No. CE014246

Trustees' Report and Unaudited Accounts

31 March 2025

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE014246

Charity No. 1178572

#### Principal Office

9 Park View Gardens

White Hart Lane

London

N22 5SH

#### Registered Office

9 Park View Gardens

White Hart Lane

London

N22 5SH

#### Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M. Ahmed

S.S.U. Ahmed

A. Karim

K. Miah

#### Directors of Corporate Trustees

Kamil Miah

Moshod Ahmed

Abdul Karim

Sheikh Sayef Uddin Ahmed

#### Key Management Personnel

Moshod Ahmed

Abdul Karim

Sheikh Sayef Uddin Ahmed

#### Accountants

#### CWA Certified Accountants

Unit 4, 3rd Floor

80-82 White Lion Street

London

N1 9PF

#### Bankers

## OBJECTIVES AND ACTIVITIES

General Charitable Purposes, Education/training, Religious Activities

TO ADVANCE ISLAMIC EDUCATION FOR YOUNG PEOPLE, PARTICULARLY BUT NOT EXCLUSIVELY ORPHANED CHILDREN, BY THE PROVISION OF GRANTS, SCHOLARSHIPS AND OTHER SUPPORT.

TO PREVENT OR PROVIDE RELIEF FROM THE IMPACT OF POVERTY ANYWHERE IN THE WORLD BY ASSISTING IN THE PROVISION OF CLEAN, FRESH WATER AND SANITATION SUPPLIES.

THE ADVANCEMENT OR PROVISION OF FACILITIES IN THE INTEREST OF LOCAL WELFARE AND SUSTENANCE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

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A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

## ACHIEVEMENTS AND PERFORMANCE

Our funding program contributed and improved the general public activities for children and adult and provided facilities for young people, children and people with disabilities.

A larger charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A larger charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A larger charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A larger charity must provide an explanation of any material expenditure occurred to raise income in the future...

A larger charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

## FINANCIAL REVIEW

A review of the charity's financial position at the year ended 31 March 2021

During the financial year 2021, the charity recorded income amounting to £51,932 mainly from unrestricted donations. The charity remains satisfactory to support its level of expenditure on the charitable objectives.

There are no uncertainties about the charity's ability to continue as a going concern.

## PLANS FOR FUTURE PERIODS

Our plans for the future is to provide more services and activities for the local community and provide services for the elderly.

A larger charity's report should explain the trustees perspective of the future direction of the charity...

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 Companies Act 2006. The Trustees 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.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Ahmed  
Trustee  
31 March 2025

I report to the charity trustees on my examination of the financial statements of Al-Ummah Foundation for the year ended 31 March 2025.

#### 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Ali Arif Institute of Financial Accountants

CWA Certified Accountants

Unit 4, 3rd Floor

80-82 White Lion Street

London

N1 9PF

31 March 2025

Al-Ummah Foundation  
Statement of Financial Activities  
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	4	59,231	-	59,231	39,244
Total		59,231	-	59,231	39,244
Expenditure on:					
Charitable activities	5	64,646	-	64,646	26,731
Other	6	110	-	110	421
Total		64,756	-	64,756	27,152
Net gains on investments		-	-	-	-
Net (expenditure)/income		(5,525)	-	(5,525)	12,092
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(5,525)	-	(5,525)	12,092
Other gains and losses					
Net movement in funds		(5,525)	-	(5,525)	12,092
Reconciliation of funds:					
Total funds brought forward		-	29,830	29,830	17,737
Total funds carried forward		(5,525)	29,830	24,305	29,829

Al-Ummah Foundation  
Summary Income and Expenditure Account  
for the year ended 31 March 2025

	2025 £	2024 £
Income	59,231	39,244
Gross income for the year	<u>59,231</u>	<u>39,244</u>
Expenditure	64,756	27,152
Total expenditure for the year	<u>64,756</u>	<u>27,152</u>
Net (expenditure)/income before tax for the year	(5,525)	12,092
Net (expenditure )/income for the year	<u>(5,525)</u>	<u>12,092</u>

Al-Ummah Foundation

Balance Sheet

at 31 March 2025

Company No. CE014246	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		24,400	29,924
		<u>24,400</u>	<u>29,924</u>
Creditors: Amount falling due within one year	8	(95)	(95)
Net current assets		<u>24,305</u>	<u>29,829</u>
Total assets less current liabilities		<u>24,305</u>	<u>29,829</u>
Net assets excluding pension asset or liability		<u>24,305</u>	<u>29,829</u>
Total net assets		<u><u>24,305</u></u>	<u><u>29,830</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	9	29,830	29,830
		<u>29,830</u>	<u>29,830</u>
Unrestricted funds			
General funds	9	(5,525)	-
		<u>(5,525)</u>	<u>-</u>
Reserves	9		
Total funds		<u><u>24,305</u></u>	<u><u>29,830</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2025

And signed on its behalf by:

K. Miah

Trustee

31 March 2025

Al-Ummah Foundation  
Statement of Cash flows  
for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(5,525)	12,092
Net cash (used in)/provided by operating activities	<u>(5,525)</u>	<u>12,092</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(5,525)	12,092
Cash and cash equivalents at the beginning of the year	29,924	17,832
Cash and cash equivalents at the end of the year	<u>24,399</u>	<u>29,924</u>
Components of cash and cash equivalents		
Cash and bank balances	24,400	29,924
	<u>24,400</u>	<u>29,924</u>

for the year ended 31 March 2025

## 1 Accounting policies

### Basis of preparation

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income      Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure      Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies      Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts      Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities      These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help      The value of any volunteer help received is not included in the accounts.

Investment income      This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets      This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets      This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	39,244	-	39,244
Total	<u>39,244</u>	<u>-</u>	<u>39,244</u>
Expenditure on:			
Charitable activities	26,731	-	26,731
Other	421	-	421
Total	<u>27,152</u>	<u>-</u>	<u>27,152</u>
Net income	<u>12,092</u>	<u>-</u>	<u>12,092</u>
Net income before other gains/(losses)	12,092	-	12,092
Other gains and losses:			
Net movement in funds	<u>12,092</u>	<u>-</u>	<u>12,092</u>
Reconciliation of funds:			
Total funds brought forward	-	17,737	17,737
Total funds carried forward	<u>12,092</u>	<u>17,737</u>	<u>29,829</u>

4 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Voluntary Income - Donation	59,231	59,231	39,244
	<u>59,231</u>	<u>59,231</u>	<u>39,244</u>

5 Expenditure on charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
<i>Expenditure on charitable activities</i>			
General Charitable Purposes, Education/training, Religious Activities	64,646	64,646	26,731
<i>Governance costs</i>			
	<u>64,646</u>	<u>64,646</u>	<u>26,731</u>

6 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
General administrative costs	110	110	421
	<u>110</u>	<u>110</u>	<u>421</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	95	95
	<u>95</u>	<u>95</u>

9 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:	29,830	-	-	29,830
<i>Total</i>	<u>29,830</u>	<u>-</u>	<u>-</u>	<u>29,830</u>
Unrestricted funds:				
General funds	-	59,231	(64,756)	(5,525)
<b>Total funds</b>	<u>29,830</u>	<u>59,231</u>	<u>(64,756)</u>	<u>24,305</u>

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	(95)	24,400	24,305
	<u>(95)</u>	<u>24,400</u>	<u>24,305</u>

11 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	29,924	(5,524)	24,400
	<u>29,924</u>	<u>(5,524)</u>	<u>24,400</u>
Net debt	<u>29,924</u>	<u>(5,524)</u>	<u>24,400</u>

12 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Al-Ummah Foundation  
Detailed Statement of Financial Activities  
for the year ended 31 March 2025

	Unrestricted funds		Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Voluntary Income - Donation	59,231	-	59,231	39,244
	<u>59,231</u>	<u>-</u>	<u>59,231</u>	<u>39,244</u>
Total income and endowments	59,231	-	59,231	39,244
Expenditure on:				
Charitable activities				
General Charitable Purposes, Education/training, Religious Activities	64,646	-	64,646	26,731
	<u>64,646</u>	<u>-</u>	<u>64,646</u>	<u>26,731</u>
Total of expenditure on charitable activities	64,646	-	64,646	26,731
General administrative costs, including depreciation and amortisation				
General insurances	-	-	-	57
Software, IT support and related costs	110	-	110	64
Stationery and printing	-	-	-	300
	<u>110</u>	<u>-</u>	<u>110</u>	<u>421</u>
Total of expenditure of other costs	110	-	110	421
Total expenditure	64,756	-	64,756	27,152
Net gains on investments	-	-	-	-
	<u>(5,525)</u>	<u>-</u>	<u>(5,525)</u>	<u>12,092</u>
Net (expenditure)/income	(5,525)	-	(5,525)	12,092
Net (expenditure)/income before other gains/(losses)	<u>(5,525)</u>	<u>-</u>	<u>(5,525)</u>	<u>12,092</u>
Other Gains	-	-	-	-
	<u>(5,525)</u>	<u>-</u>	<u>(5,525)</u>	<u>12,092</u>
Net movement in funds	(5,525)	-	(5,525)	12,092
Reconciliation of funds:				
Total funds brought forward	-	29,830	29,830	17,737
Total funds carried forward	<u>(5,525)</u>	<u>29,830</u>	<u>24,305</u>	<u>29,829</u>

**AL UMMAH FOUNDATION**

England & Wales - Charity number 1178572

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# Accounts

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Company No. CE014246

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Charity No. 1178572

#### Principal Office

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N22 5SH

#### Registered Office

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The following Directors and Trustees served during the year:

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S.S.U. Ahmed

A. Karim

K. Miah

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Moshod Ahmed

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Moshod Ahmed

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THE ADVANCEMENT OR PROVISION OF FACILITIES IN THE INTEREST OF LOCAL WELFARE AND SUSTENANCE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

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## FINANCIAL REVIEW

A review of the charity's financial position at the year ended 31 March 2021

During the financial year 2021, the charity recorded income amounting to £51,932 mainly from unrestricted donations. The charity remains satisfactory to support its level of expenditure on the charitable objectives.

There are no uncertainties about the charity's ability to continue as a going concern.

## PLANS FOR FUTURE PERIODS

Our plans for the future is to provide more services and activities for the local community and provide services for the elderly.

A larger charity's report should explain the trustees perspective of the future direction of the charity...

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 Companies Act 2006. The Trustees 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.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Ahmed  
Trustee  
31 March 2024

I report to the charity trustees on my examination of the financial statements of Al-Ummah Foundation for the year ended 31 March 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 financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

Ali Arif Institute of Financial Accountants

CWA Certified Accountants

Unit 4, 3rd Floor

80-82 White Lion Street

London

N1 9PF

31 March 2024

Al-Ummah Foundation  
Statement of Financial Activities  
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	4	39,244	-	39,244	62,734
Total		39,244	-	39,244	62,734
Expenditure on:					
Charitable activities	5	26,731	-	26,731	57,495
Other	6	421	-	421	109
Total		27,152	-	27,152	57,604
Net gains on investments		-	-	-	-
Net income		12,092	-	12,092	5,130
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		12,092	-	12,092	5,130
Other gains and losses					
Net movement in funds		12,092	-	12,092	5,130
Reconciliation of funds:					
Total funds brought forward		-	17,737	17,737	12,607
Total funds carried forward		12,092	17,737	29,829	17,737

Al-Ummah Foundation  
Summary Income and Expenditure Account  
for the year ended 31 March 2024

	2024 £	2023 £
Income	39,244	62,734
Gross income for the year	<u>39,244</u>	<u>62,734</u>
Expenditure	27,152	57,604
Total expenditure for the year	<u>27,152</u>	<u>57,604</u>
Net income before tax for the year	12,092	5,130
Net income for the year	<u>12,092</u>	<u>5,130</u>

Al-Ummah Foundation

Balance Sheet

at 31 March 2024

Company No. CE014246	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		29,924	17,832
		<u>29,924</u>	<u>17,832</u>
Creditors: Amount falling due within one year	8	(95)	(95)
Net current assets		<u>29,829</u>	<u>17,737</u>
Total assets less current liabilities		<u>29,829</u>	<u>17,737</u>
Net assets excluding pension asset or liability		<u>29,829</u>	<u>17,737</u>
Total net assets		<u><u>29,829</u></u>	<u><u>17,737</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	9	17,737	17,737
		<u>17,737</u>	<u>17,737</u>
Unrestricted funds			
General funds	9	12,092	-
		<u>12,092</u>	<u>-</u>
Reserves	9		
Total funds		<u><u>29,829</u></u>	<u><u>17,737</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2024

And signed on its behalf by:

K. Miah

Trustee

31 March 2024

Al-Ummah Foundation  
Statement of Cash flows  
for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	12,092	5,130
Adjustments for:		
Increase in trade and other payables	-	95
Net cash provided by operating activities	<u>12,092</u>	<u>5,225</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	12,092	5,225
Cash and cash equivalents at the beginning of the year	17,832	12,607
Cash and cash equivalents at the end of the year	<u>29,924</u>	<u>17,832</u>
Components of cash and cash equivalents		
Cash and bank balances	29,924	17,832
	<u>29,924</u>	<u>17,832</u>

for the year ended 31 March 2024

## 1 Accounting policies

### Basis of preparation

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	62,734	-	62,734
Total	<u>62,734</u>	<u>-</u>	<u>62,734</u>
Expenditure on:			
Charitable activities	57,495	-	57,495
Other	109	-	109
Total	<u>57,604</u>	<u>-</u>	<u>57,604</u>
Net income	<u>5,130</u>	<u>-</u>	<u>5,130</u>
Net income before other gains/(losses)	5,130	-	5,130
Other gains and losses:			
Net movement in funds	<u>5,130</u>	<u>-</u>	<u>5,130</u>
Reconciliation of funds:			
Total funds brought forward	-	12,607	12,607
Total funds carried forward	<u>5,130</u>	<u>12,607</u>	<u>17,737</u>

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Voluntary Income - Donation	39,244	39,244	62,734
	<u>39,244</u>	<u>39,244</u>	<u>62,734</u>

5 Expenditure on charitable activities

	Unrestricted £	Total 2024 £	Total 2023 £
<i>Expenditure on charitable activities</i>			
General Charitable Purposes, Education/training, Religious Activities	26,731	26,731	57,495
<i>Governance costs</i>	<u>26,731</u>	<u>26,731</u>	<u>57,495</u>

6 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
General administrative costs	421	421	109
	<u>421</u>	<u>421</u>	<u>109</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	95	95
	<u>95</u>	<u>95</u>

9 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Restricted income funds:	17,737	-	-	17,737
<i>Total</i>	<u>17,737</u>	<u>-</u>	<u>-</u>	<u>17,737</u>
Unrestricted funds:				
General funds	-	39,244	(27,152)	12,092
<b>Total funds</b>	<u>17,737</u>	<u>39,244</u>	<u>(27,152)</u>	<u>29,829</u>

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	(95)	29,924	29,829
	<u>(95)</u>	<u>29,924</u>	<u>29,829</u>

11 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	17,832	12,092	29,924
	<u>17,832</u>	<u>12,092</u>	<u>29,924</u>
Net debt	<u>17,832</u>	<u>12,092</u>	<u>29,924</u>

12 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Al-Ummah Foundation  
Detailed Statement of Financial Activities  
for the year ended 31 March 2024

	Unrestricted funds		Total funds	Total funds
	2024	2024	2024	2023
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Voluntary Income - Donation	39,244	-	39,244	62,734
	<u>39,244</u>	<u>-</u>	<u>39,244</u>	<u>62,734</u>
Total income and endowments	39,244	-	39,244	62,734
Expenditure on:				
Charitable activities				
General Charitable Purposes, Education/training, Religious Activities	26,731	-	26,731	57,495
	<u>26,731</u>	<u>-</u>	<u>26,731</u>	<u>57,495</u>
Total of expenditure on charitable activities	26,731	-	26,731	57,495
General administrative costs, including depreciation and amortisation				
General insurances	57	-	57	-
Software, IT support and related costs	64	-	64	92
Stationery and printing	300	-	300	-
Sundry expenses	-	-	-	17
	<u>421</u>	<u>-</u>	<u>421</u>	<u>109</u>
Total of expenditure of other costs	421	-	421	109
Total expenditure	27,152	-	27,152	57,604
Net gains on investments	-	-	-	-
	<u>12,092</u>	<u>-</u>	<u>12,092</u>	<u>5,130</u>
Net income	12,092	-	12,092	5,130
Net income before other gains/(losses)	12,092	-	12,092	5,130
Other Gains	-	-	-	-
	<u>12,092</u>	<u>-</u>	<u>12,092</u>	<u>5,130</u>
Net movement in funds	12,092	-	12,092	5,130
Reconciliation of funds:				
Total funds brought forward	-	17,737	17,737	12,607
Total funds carried forward	<u>12,092</u>	<u>17,737</u>	<u>29,829</u>	<u>17,737</u>

**AL UMMAH FOUNDATION**

England & Wales - Charity number 1178572

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# Accounts

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# CWA

Excellence in Accounting

Dear Client,

Accounts for Year End

If you are satisfied to the best of your knowledge that the Annual Accounts is complete and correct, please approve the Annual Accounts as soon as possible.

Please sign the following documents and return them to us for submission.

Could you please sign the attached Annual Accounts (full), Director's Report and Balance Sheet where your name appears.

Kindly also sign the attached Filleted Accounts on pages where your name appears.

Lastly your signature is required on the space next to your name on the attached Corporation tax return (CT600).

Kind Regards

Ali Arif  
Principal Accountant



**Tel: 020 7998 7242**  
**City Office: 271 Upper Street, London, N1 2UQ**  
**North London Office: 403 Hornsey Road, Islington, London, N19 4DX**

Al-Ummah Foundation

Charity No. 1178572

Company No. CE014246

Trustees' Report and Unaudited Accounts

31 March 2023

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Statement of Financial Activities	6 to 6
Summary Income and Expenditure Account	7 to 7
Balance Sheet	8 to 8
Statement of Cash flows	9 to 9
Notes to the Accounts	10 to 15
Detailed Statement of Financial Activities	16 to 17

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE014246

Charity No. 1178572

#### Principal Office

9 Park View Gardens

White Hart Lane

London

N22 5SH

#### Registered Office

9 Park View Gardens

White Hart Lane

London

N22 5SH

#### Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M. Ahmed

S.S.U. Ahmed

A. Karim

K. Miah

#### Directors of Corporate Trustees

Kamil Miah

Moshod Ahmed

Abdul Karim

Sheikh Sayef Uddin Ahmed

#### Key Management Personnel

Moshod Ahmed

Abdul Karim

Sheikh Sayef Uddin Ahmed

#### Accountants

#### CWA Certified Accountants

Unit 4, 3rd Floor

80-82 White Lion Street

London

N1 9PF

#### Bankers

## OBJECTIVES AND ACTIVITIES

General Charitable Purposes, Education/training, Religious Activities

TO ADVANCE ISLAMIC EDUCATION FOR YOUNG PEOPLE, PARTICULARLY BUT NOT EXCLUSIVELY ORPHANED CHILDREN, BY THE PROVISION OF GRANTS, SCHOLARSHIPS AND OTHER SUPPORT.

TO PREVENT OR PROVIDE RELIEF FROM THE IMPACT OF POVERTY ANYWHERE IN THE WORLD BY ASSISTING IN THE PROVISION OF CLEAN, FRESH WATER AND SANITATION SUPPLIES.

THE ADVANCEMENT OR PROVISION OF FACILITIES IN THE INTEREST OF LOCAL WELFARE AND SUSTENANCE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

A larger charity must provide an explanation of its aims, including details of the issues it seeks to tackle and the changes or differences it seeks to make through its activities...

A larger charity must provide an explanation how the achievement of its aims will further its legal purposes...

A larger charity must provide an explanation of its strategies for achieving its stated aims and objectives...

A larger charity must provide an explanation of its criteria or measures it uses to assess success in the reporting period...

A larger charity should provide a more detailed explanation of its short-term and long-term aims and objectives...

## ACHIEVEMENTS AND PERFORMANCE

Our funding program contributed and improved the general public activities for children and adult and provided facilities for young people, children and people with disabilities.

A larger charity must review its charitable activities undertaken, explaining performance achieved against objectives set ...

A larger charity must include an explanation when material fundraising activities are undertaken, details of the performance achieved against fundraising objectives set ...

A larger charity must provide an explanation when material investments are held, details of investment performance achieved against objectives set ...

A larger charity must provide an explanation of any material expenditure occurred to raise income in the future...

A larger charity must provide commentary on those significant positive and negative factors within and outside the charity's control which are relevant to the achievement of its objectives ...

## FINANCIAL REVIEW

A review of the charity's financial position at the year ended 31 March 2021

During the financial year 2021, the charity recorded income amounting to £51,932 mainly from unrestricted donations. The charity remains satisfactory to support its level of expenditure on the charitable objectives.

There are no uncertainties about the charity's ability to continue as a going concern.

## PLANS FOR FUTURE PERIODS

Our plans for the future is to provide more services and activities for the local community and provide services for the elderly.

A larger charity's report should explain the trustees perspective of the future direction of the charity...

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 Companies Act 2006. The Trustees 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.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Ahmed  
Trustee  
31 March 2023

I report to the charity trustees on my examination of the financial statements of Al-Ummah Foundation for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.

CWA Certified Accountants

CWA Certified Accountants

Unit 4, 3rd Floor

80-82 White Lion Street

London

N1 9PF

31 March 2023

Al-Ummah Foundation  
Statement of Financial Activities  
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	62,734	-	62,734	39,774
Other	5	-	-	-	7,855
Total		62,734	-	62,734	47,629
Expenditure on:					
Charitable activities	6	57,495	-	57,495	57,307
Other	7	109	-	109	86
Total		57,604	-	57,604	57,393
Net gains on investments		-	-	-	-
Net income/(expenditure)		5,130	-	5,130	(9,764)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		5,130	-	5,130	(9,764)
Other gains and losses					
Net movement in funds		5,130	-	5,130	(9,764)
Reconciliation of funds:					
Total funds brought forward		-	12,607	12,607	22,371
Total funds carried forward		5,130	12,607	17,737	12,607

Al-Ummah Foundation  
Summary Income and Expenditure Account  
for the year ended 31 March 2023

	2023 £	2022 £
Income	62,734	47,629
Gross income for the year	<u>62,734</u>	<u>47,629</u>
Expenditure	57,604	57,393
Total expenditure for the year	<u>57,604</u>	<u>57,393</u>
Net income/(expenditure) before tax for the year	5,130	(9,764)
Net income /(expenditure )for the year	<u><u>5,130</u></u>	<u><u>(9,764)</u></u>

Al-Ummah Foundation

Balance Sheet

at 31 March 2023

Company No. CE014246	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		17,832	12,607
		<u>17,832</u>	<u>12,607</u>
Creditors: Amount falling due within one year	9	(95)	-
Net current assets		<u>17,737</u>	<u>12,607</u>
Total assets less current liabilities		<u>17,737</u>	<u>12,607</u>
Net assets excluding pension asset or liability		<u>17,737</u>	<u>12,607</u>
Total net assets		<u><u>17,737</u></u>	<u><u>12,607</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	10	12,607	12,607
		<u>12,607</u>	<u>12,607</u>
Unrestricted funds			
General funds	10	5,130	-
		<u>5,130</u>	<u>-</u>
Reserves	10		
Total funds		<u><u>17,737</u></u>	<u><u>12,607</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2023

And signed on its behalf by:

K. Miah

Trustee

31 March 2023

Al-Ummah Foundation  
Statement of Cash flows  
for the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	5,130	(9,764)
Adjustments for:		
Increase in trade and other payables	95	-
Net cash provided by/(used in) operating activities	<u>5,225</u>	<u>(17,619)</u>
Net cash from investing activities	<u>-</u>	<u>7,855</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	5,225	(9,764)
Cash and cash equivalents at the beginning of the year	12,607	22,371
Cash and cash equivalents at the end of the year	<u>17,832</u>	<u>12,607</u>
Components of cash and cash equivalents		
Cash and bank balances	17,832	12,607
	<u>17,832</u>	<u>12,607</u>

for the year ended 31 March 2023

## 1 Accounting policies

### Basis of preparation

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	39,774	-	39,774
Other	7,855	-	7,855
Total	<u>47,629</u>	<u>-</u>	<u>47,629</u>
Expenditure on:			
Charitable activities	57,307	-	57,307
Other	86	-	86
Total	<u>57,393</u>	<u>-</u>	<u>57,393</u>
Net income	<u>(9,764)</u>	<u>-</u>	<u>(9,764)</u>
Net income before other gains/(losses)	(9,764)	-	(9,764)
Other gains and losses:			
Net movement in funds	<u>(9,764)</u>	<u>-</u>	<u>(9,764)</u>
Reconciliation of funds:			
Total funds brought forward	-	22,371	22,371
Total funds carried forward	<u>(9,764)</u>	<u>22,371</u>	<u>12,607</u>

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Voluntary Income - Donation	62,734	62,734	18,155
Activities for generating funds	-	-	21,619
	<u>62,734</u>	<u>62,734</u>	<u>39,774</u>

5 Other income

	Total 2023 £	Total 2022 £
	-	7,855
	<u>-</u>	<u>7,855</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
General Charitable Purposes, Education/training, Religious Activities	57,495	57,495	57,307
<i>Governance costs</i>			
	<u>57,495</u>	<u>57,495</u>	<u>57,307</u>

7 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
	-	-	1
General administrative costs	109	109	85
	<u>109</u>	<u>109</u>	<u>86</u>

8 Staff costs

No employee received emoluments in excess of £60,000.

9 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	95	-
	<u>95</u>	<u>-</u>

10 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses )	Resources expended	At 31 March 2023
	£	£	£	£
Restricted funds:				
Restricted income funds:	12,607	-	-	12,607
<i>Total</i>	<u>12,607</u>	<u>-</u>	<u>-</u>	<u>12,607</u>
Unrestricted funds:				
General funds	-	62,734	(57,604)	5,130
<i>Total funds</i>	<u>12,607</u>	<u>62,734</u>	<u>(57,604)</u>	<u>17,737</u>

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	(95)	17,832	17,737
	<u>(95)</u>	<u>17,832</u>	<u>17,737</u>

12 Reconciliation of net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash and cash equivalents	12,607	5,225	17,832
	<u>12,607</u>	<u>5,225</u>	<u>17,832</u>
Net debt	<u>12,607</u>	<u>5,225</u>	<u>17,832</u>

13 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Al-Ummah Foundation  
Detailed Statement of Financial Activities  
for the year ended 31 March 2023

	Unrestricted funds		Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Voluntary Income - Donation	62,734	-	62,734	18,155
Activities for generating funds	-	-	-	21,619
	<u>62,734</u>	<u>-</u>	<u>62,734</u>	<u>39,774</u>
Other				
	-	-	-	7,855
	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,855</u>
Total income and endowments	62,734	-	62,734	47,629
Expenditure on:				
Charitable activities				
General Charitable Purposes, Education/training, Religious Activities	57,495	-	57,495	57,307
	<u>57,495</u>	<u>-</u>	<u>57,495</u>	<u>57,307</u>
Total of expenditure on charitable activities	57,495	-	57,495	57,307
Other expenditure				
	-	-	-	1
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>
General administrative costs, including depreciation and amortisation				
Software, IT support and related costs	92	-	92	85
Sundry expenses	17	-	17	-
	<u>109</u>	<u>-</u>	<u>109</u>	<u>85</u>
Total of expenditure of other costs	109	-	109	86
Total expenditure	57,604	-	57,604	57,393
Net gains on investments	-	-	-	-
	<u>5,130</u>	<u>-</u>	<u>5,130</u>	<u>(9,764)</u>
Net income/(expenditure)				
Net income/(expenditure) before other gains/(losses)	5,130	-	5,130	(9,764)
Other Gains	-	-	-	-
	<u>5,130</u>	<u>-</u>	<u>5,130</u>	<u>(9,764)</u>
Net movement in funds	5,130	-	5,130	(9,764)
Reconciliation of funds:				

Al-Ummah Foundation  
Detailed Statement of Financial Activities

Total funds brought forward	-	12,607	12,607	22,371
Total funds carried forward	<u>5,130</u>	<u>12,607</u>	<u>17,737</u>	<u>12,607</u>

**AL UMMAH FOUNDATION**

England & Wales - Charity number 1178572

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# Accounts

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# CWA

Excellence in Accounting

Dear Client,

Accounts for Year End

If you are satisfied to the best of your knowledge that the Annual Accounts is complete and correct, please approve the Annual Accounts as soon as possible.

Please sign the following documents and return them to us for submission.

Could you please sign the attached Annual Accounts (full), Director's Report and Balance Sheet where your name appears.

Kindly also sign the attached Filleted Accounts on pages where your name appears.

Lastly your signature is required on the space next to your name on the attached Corporation tax return (CT600).

Kind Regards

Ali Arif  
Principal Accountant



**Tel: 020 7998 7242**  
**City Office: 271 Upper Street, London, N1 2UQ**  
**North London Office: 403 Hornsey Road, Islington, London, N19 4DX**

Al-Ummah Foundation

Charity No. 1178572

Company No. CE014246

Trustees' Report and Unaudited Accounts

31 March 2022

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4 to 4
Statement of Financial Activities	5 to 5
Summary Income and Expenditure Account	6 to 6
Balance Sheet	7 to 7
Statement of Cash flows	8 to 8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE014246

Charity No. 1178572

#### Principal Office

9 Park View Gardens

White Hart Lane

London

N22 5SH

#### Registered Office

9 Park View Gardens

White Hart Lane

London

N22 5SH

#### Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M. Ahmed

S.S.U. Ahmed

A. Karim

K. Miah

#### Directors of Corporate Trustees

Kamil Miah

Moshod Ahmed

Abdul Karim

Sheikh Sayef Uddin Ahmed

#### Key Management Personnel

Moshod Ahmed

Abdul Karim

Sheikh Sayef Uddin Ahmed

#### Accountants

CWA Certified Accountants

271 Upper Street

London

N1 2UQ

#### Bankers

NatWest Bank Plc

Al-Ummah Foundation  
Trustees Annual Report  
250 Bishopsgate  
London  
EC2M 4AA

#### OBJECTIVES AND ACTIVITIES

General Charitable Purposes, Education/training, Religious Activities

TO ADVANCE ISLAMIC EDUCATION FOR YOUNG PEOPLE, PARTICULARLY BUT NOT EXCLUSIVELY ORPHANED CHILDREN, BY THE PROVISION OF GRANTS, SCHOLARSHIPS AND OTHER SUPPORT.

TO PREVENT OR PROVIDE RELIEF FROM THE IMPACT OF POVERTY ANYWHERE IN THE WORLD BY ASSISTING IN THE PROVISION OF CLEAN, FRESH WATER AND SANITATION SUPPLIES.

THE ADVANCEMENT OR PROVISION OF FACILITIES IN THE INTEREST OF LOCAL WELFARE AND SUSTENANCE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

#### ACHIEVEMENTS AND PERFORMANCE

Our funding program contributed and improved the general public activities for children and adult and provided facilities for young people, children and people with disabilities.

#### FINANCIAL REVIEW

A review of the charity's financial position at the year ended 31 March 2021

During the financial year 2021, the charity recorded income amounting to £51,932 mainly from unrestricted donations. The charity remains satisfactory to support its level of expenditure on the charitable objectives.

There are no uncertainties about the charity's ability to continue as a going concern.

#### PLANS FOR FUTURE PERIODS

Our plans for the future is to provide more services and activities for the local community and provide services for the elderly.

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 Companies Act 2006. The Trustees 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.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Ahmed  
Trustee  
31 March 2022

I report to the charity trustees on my examination of the financial statements of Al-Ummah Foundation for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Mr. Ali Arif  
IFA - ACPA  
CWA Certified Accountants  
271 Upper Street  
London

N1 2UQ  
31 March 2022

Al-Ummah Foundation  
Statement of Financial Activities  
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	39,774	-	39,774	39,899
Other trading activities	5	-	-	-	2,885
Other	6	7,855	-	7,855	9,148
Total		47,629	-	47,629	51,932
Expenditure on:					
Charitable activities	7	57,307	-	57,307	37,541
Other	8	86	-	86	57
Total		57,393	-	57,393	37,598
Net gains on investments		-	-	-	-
Net (expenditure)/income		(9,764)	-	(9,764)	14,334
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(9,764)	-	(9,764)	14,334
Other gains and losses					
Net movement in funds		(9,764)	-	(9,764)	14,334
Reconciliation of funds:					
Total funds brought forward		-	22,371	22,371	8,037
Total funds carried forward		(9,764)	22,371	12,607	22,371

Al-Ummah Foundation  
Summary Income and Expenditure Account  
for the year ended 31 March 2022

	2022 £	2021 £
Income	47,629	51,932
Gross income for the year	<u>47,629</u>	<u>51,932</u>
Expenditure	57,393	37,598
Total expenditure for the year	<u>57,393</u>	<u>37,598</u>
Net (expenditure)/income before tax for the year	(9,764)	14,334
Net (expenditure )/income for the year	<u>(9,764)</u>	<u>14,334</u>

Al-Ummah Foundation

Balance Sheet

at 31 March 2022

Company No. CE014246	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand		12,607	22,371
		<u>12,607</u>	<u>22,371</u>
Net current assets		12,607	22,371
Total assets less current liabilities		12,607	22,371
Net assets excluding pension asset or liability		12,607	22,371
Total net assets		<u>12,607</u>	<u>22,371</u>
The funds of the charity			
Restricted funds			
Restricted income funds	10	22,371	22,371
		<u>22,371</u>	<u>22,371</u>
Unrestricted funds			
General funds	10	(9,764)	-
		<u>(9,764)</u>	<u>-</u>
Reserves	10		
Total funds		<u>12,607</u>	<u>22,371</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2022

And signed on its behalf by:

K. Miah

Trustee

31 March 2022

Al-Ummah Foundation  
Statement of Cash flows  
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(9,764)	14,334
Adjustments for:		
Dividends, interest and rents from investments	(7,855)	(9,148)
Net cash (used in)/provided by operating activities	<u>(17,619)</u>	<u>5,186</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	7,855	9,148
Net cash from investing activities	<u>7,855</u>	<u>9,148</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(9,764)	14,334
Cash and cash equivalents at the beginning of the year	22,371	8,037
Cash and cash equivalents at the end of the year	<u>12,607</u>	<u>22,371</u>
Components of cash and cash equivalents		
Cash and bank balances	12,607	22,371
	<u>12,607</u>	<u>22,371</u>

for the year ended 31 March 2022

## 1 Accounting policies

### Basis of preparation

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

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### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	39,899	-	39,899
Other trading activities	2,885	-	2,885
Other	9,148	-	9,148
Total	<u>51,932</u>	<u>-</u>	<u>51,932</u>
Expenditure on:			
Charitable activities	37,541	-	37,541
Other	57	-	57
Total	<u>37,598</u>	<u>-</u>	<u>37,598</u>
Net income	<u>14,334</u>	<u>-</u>	<u>14,334</u>
Net income before other gains/(losses)	14,334	-	14,334
Other gains and losses:			
Net movement in funds	<u>14,334</u>	<u>-</u>	<u>14,334</u>
Reconciliation of funds:			
Total funds brought forward	-	8,037	8,037
Total funds carried forward	<u>14,334</u>	<u>8,037</u>	<u>22,371</u>

4 Income from donations and legacies

	Unrestricted	Total 2022	Total 2021
	£	£	£
Voluntary Income - Donation	18,155	18,155	25,299
Activities for generating funds	21,619	21,619	14,600
	<u>39,774</u>	<u>39,774</u>	<u>39,899</u>

5 Income from other trading activities

	Total 2022	Total 2021
	£	£
	-	2,885
	<u>-</u>	<u>2,885</u>

6 Other income

Unrestricted	Total 2022	Total 2021
£	£	£
7,855	7,855	9,148
<u>7,855</u>	<u>7,855</u>	<u>9,148</u>

7 Expenditure on charitable activities

*Expenditure on charitable  
activities*

General Charitable Purposes,  
Education/training, Religious  
Activities

*Governance costs*

Unrestricted	Total 2022	Total 2021
£	£	£
57,307	57,307	37,541
<u>57,307</u>	<u>57,307</u>	<u>37,541</u>

8 Other expenditure

General administrative costs

Unrestricted	Total 2022	Total 2021
£	£	£
1	1	-
85	85	57
<u>86</u>	<u>86</u>	<u>57</u>

9 Staff costs

No employee received emoluments in excess of £60,000.

10 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:	22,371	-	-	22,371
<i>Total</i>	<u>22,371</u>	<u>-</u>	<u>-</u>	<u>22,371</u>
Unrestricted funds:				
General funds	-	47,629	(57,393)	(9,764)
Total funds	<u>22,371</u>	<u>47,629</u>	<u>(57,393)</u>	<u>12,607</u>

11 Analysis of net assets between funds

	Restricted funds £	Total £
Net current assets	12,607	12,607
	<u>12,607</u>	<u>12,607</u>

12 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	22,371	(9,764)	12,607
	<u>22,371</u>	<u>(9,764)</u>	<u>12,607</u>
Net debt	<u>22,371</u>	<u>(9,764)</u>	<u>12,607</u>

13 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Al-Ummah Foundation  
Detailed Statement of Financial Activities  
for the year ended 31 March 2022

	Unrestricted funds		Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Voluntary Income - Donation	18,155	-	18,155	25,299
Activities for generating funds	21,619	-	21,619	14,600
	<u>39,774</u>	<u>-</u>	<u>39,774</u>	<u>39,899</u>
Other trading activities				
	-	-	-	2,885
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,885</u>
Other				
	7,855	-	7,855	9,148
	<u>7,855</u>	<u>-</u>	<u>7,855</u>	<u>9,148</u>
Total income and endowments	47,629	-	47,629	51,932
Expenditure on:				
Charitable activities				
General Charitable Purposes, Education/training, Religious Activities	57,307	-	57,307	37,541
	<u>57,307</u>	<u>-</u>	<u>57,307</u>	<u>37,541</u>
Total of expenditure on charitable activities	57,307	-	57,307	37,541
Other expenditure				
	1	-	1	-
	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
General administrative costs, including depreciation and amortisation				
Software, IT support and related costs	85	-	85	57
	<u>85</u>	<u>-</u>	<u>85</u>	<u>57</u>
Total of expenditure of other costs	86	-	86	57
Total expenditure	57,393	-	57,393	37,598
Net gains on investments	-	-	-	-
Net (expenditure)/income	<u>(9,764)</u>	<u>-</u>	<u>(9,764)</u>	<u>14,334</u>
Net (expenditure)/income before other gains/(losses)	(9,764)	-	(9,764)	14,334
Other Gains	-	-	-	-

Al-Ummah Foundation  
 Detailed Statement of Financial Activities

Net movement in funds	(9,764)	-	(9,764)	14,334
Reconciliation of funds:				
Total funds brought forward	-	22,371	22,371	8,037
Total funds carried forward	(9,764)	22,371	12,607	22,371

**AL UMMAH FOUNDATION**

England & Wales - Charity number 1178572

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# Accounts

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# CWA

Excellence in Accounting

Dear Client,

Accounts for Year End

If you are satisfied to the best of your knowledge that the Annual Accounts is complete and correct, please approve the Annual Accounts as soon as possible.

Please sign the following documents and return them to us for submission.

Could you please sign the attached Annual Accounts (full), Director's Report and Balance Sheet where your name appears.

Kindly also sign the attached Filleted Accounts on pages where your name appears.

Lastly your signature is required on the space next to your name on the attached Corporation tax return (CT600).

Kind Regards

Ali Arif  
Principal Accountant



**Tel: 020 7998 7242**  
**City Office: 271 Upper Street, London, N1 2UQ**  
**North London Office: 403 Hornsey Road, Islington, London, N19 4DX**

Al-Ummah Foundation

Charity No. 1178572

Company No. CE014246

Trustees' Report and Unaudited Accounts

31 March 2021

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4 to 4
Statement of Financial Activities	5 to 5
Summary Income and Expenditure Account	6 to 6
Balance Sheet	7 to 7
Statement of Cash flows	8 to 8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE014246

Charity No. 1178572

#### Principal Office

9 Park View Gardens

White Hart Lane

London

N22 5SH

#### Registered Office

9 Park View Gardens

White Hart Lane

London

N22 5SH

#### Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M. Ahmed

S.S.U. Ahmed

A. Karim

K. Miah

#### Directors of Corporate Trustees

Kamil Miah

Moshod Ahmed

Abdul Karim

Sheikh Sayef Uddin Ahmed

#### Key Management Personnel

Moshod Ahmed

Abdul Karim

Sheikh Sayef Uddin Ahmed

#### Accountants

CWA Certified Accountants

271 Upper Street

London

N1 2UQ

#### Bankers

NatWest Bank Plc

Al-Ummah Foundation  
Trustees Annual Report  
250 Bishopsgate  
London  
EC2M 4AA

#### OBJECTIVES AND ACTIVITIES

General Charitable Purposes, Education/training, Religious Activities

TO ADVANCE ISLAMIC EDUCATION FOR YOUNG PEOPLE, PARTICULARLY BUT NOT EXCLUSIVELY ORPHANED CHILDREN, BY THE PROVISION OF GRANTS, SCHOLARSHIPS AND OTHER SUPPORT.

TO PREVENT OR PROVIDE RELIEF FROM THE IMPACT OF POVERTY ANYWHERE IN THE WORLD BY ASSISTING IN THE PROVISION OF CLEAN, FRESH WATER AND SANITATION SUPPLIES.

THE ADVANCEMENT OR PROVISION OF FACILITIES IN THE INTEREST OF LOCAL WELFARE AND SUSTENANCE WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

#### ACHIEVEMENTS AND PERFORMANCE

Our funding program contributed and improved the general public activities for children and adult and provided facilities for young people, children and people with disabilities.

#### FINANCIAL REVIEW

A review of the charity's financial position at the year ended 31 March 2021

During the financial year 2021, the charity recorded income amounting to £51,932 mainly from unrestricted donations. The charity remains satisfactory to support its level of expenditure on the charitable objectives.

There are no uncertainties about the charity's ability to continue as a going concern.

#### PLANS FOR FUTURE PERIODS

Our plans for the future is to provide more services and activities for the local community and provide services for the elderly.

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 Companies Act 2006. The Trustees 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.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M. Ahmed  
Trustee  
31 March 2021

I report to the charity trustees on my examination of the financial statements of Al-Ummah Foundation for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Ali Arif BS'c Hons, FCPA, AFA  
Certified Accountants  
CWA Certified Accountants  
271 Upper Street  
London

N1 2UQ  
31 March 2021

Al-Ummah Foundation  
Statement of Financial Activities  
for the year ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	4	39,899	-	39,899	9,501
Charitable activities	5	-	-	-	2,750
Other trading activities	6	2,885	-	2,885	-
Other	7	9,148	-	9,148	-
Total		51,932	-	51,932	12,251
Expenditure on:					
Charitable activities	8	37,541	-	37,541	7,550
Other	9	57	-	57	66
Total		37,598	-	37,598	7,616
Net gains on investments		-	-	-	-
Net income		14,334	-	14,334	4,635
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		14,334	-	14,334	4,635
Other gains and losses					
Net movement in funds		14,334	-	14,334	4,635
Reconciliation of funds:					
Total funds brought forward		-	8,037	8,037	3,402
Total funds carried forward		14,334	8,037	22,371	8,037

Al-Ummah Foundation  
 Summary Income and Expenditure Account  
 for the year ended 31 March 2021

	2021 £	2020 £
Income	51,932	12,251
Gross income for the year	<u>51,932</u>	<u>12,251</u>
Expenditure	37,598	7,550
Interest payable	-	66
Total expenditure for the year	<u>37,598</u>	<u>7,616</u>
Net income before tax for the year	14,334	4,635
Net income for the year	<u><u>14,334</u></u>	<u><u>4,635</u></u>

Al-Ummah Foundation

Balance Sheet

at 31 March 2021

Company No. CE014246	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		22,371	8,037
		<u>22,371</u>	<u>8,037</u>
Net current assets		22,371	8,037
Total assets less current liabilities		22,371	8,037
Net assets excluding pension asset or liability		22,371	8,037
Total net assets		<u>22,371</u>	<u>8,037</u>
The funds of the charity			
Restricted funds	11		
Restricted income funds		8,037	8,037
		<u>8,037</u>	<u>8,037</u>
Unrestricted funds	11		
General funds		14,334	-
		<u>14,334</u>	<u>-</u>
Reserves	11		
Total funds		<u>22,371</u>	<u>8,037</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 31 March 2021

And signed on its behalf by:

K. Miah

Trustee

31 March 2021

Al-Ummah Foundation  
Statement of Cash flows  
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	14,334	4,635
Adjustments for:		
Dividends, interest and rents from investments	(9,148)	-
Net cash provided by operating activities	<u>5,186</u>	<u>4,635</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	9,148	-
Net cash from investing activities	<u>9,148</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	14,334	4,635
Cash and cash equivalents at the beginning of the year	8,037	3,402
Cash and cash equivalents at the end of the year	<u>22,371</u>	<u>8,037</u>
Components of cash and cash equivalents		
Cash and bank balances	22,371	8,037
	<u>22,371</u>	<u>8,037</u>

for the year ended 31 March 2021

## 1 Accounting policies

### Basis of preparation

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	9,501	-	9,501
Charitable activities	2,750	-	2,750
Total	<u>12,251</u>	<u>-</u>	<u>12,251</u>
Expenditure on:			
Charitable activities	7,550	-	7,550
Other	66	-	66
Total	<u>7,616</u>	<u>-</u>	<u>7,616</u>
Net income	<u>4,635</u>	<u>-</u>	<u>4,635</u>
Net income before other gains/(losses)	4,635	-	4,635
Other gains and losses:			
Net movement in funds	<u>4,635</u>	<u>-</u>	<u>4,635</u>
Reconciliation of funds:			
Total funds brought forward	-	3,402	3,402
Total funds carried forward	<u>4,635</u>	<u>3,402</u>	<u>8,037</u>

4 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Voluntary Income - Donation	25,299	25,299	9,501
Activities for generating funds	14,600	14,600	-
	<u>39,899</u>	<u>39,899</u>	<u>9,501</u>

5 Income from charitable activities

	Total 2021 £	Total 2020 £
General Charitable Purposes, Education/training, Religious Activities	-	2,750
	<u>-</u>	<u>2,750</u>

6 Income from other trading activities

Unrestricted	Total 2021	Total 2020
£	£	£
2,885	2,885	-
<u>2,885</u>	<u>2,885</u>	<u>-</u>

7 Other income

Unrestricted	Total 2021	Total 2020
£	£	£
9,148	9,148	-
<u>9,148</u>	<u>9,148</u>	<u>-</u>

8 Expenditure on charitable activities

*Expenditure on charitable activities*

General Charitable Purposes,  
Education/training, Religious  
Activities

*Governance costs*

Unrestricted	Total 2021	Total 2020
£	£	£
37,541	37,541	7,550
<u>37,541</u>	<u>37,541</u>	<u>7,550</u>

9 Other expenditure

Bank loan and overdraft  
interest payable

General administrative costs

Unrestricted	Total 2021	Total 2020
£	£	£
-	-	66
57	57	-
<u>57</u>	<u>57</u>	<u>66</u>

10 Staff costs

No employee received emoluments in excess of £60,000.

11 Movement in funds

	At 1 April 2020	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2021 £
Restricted funds:				
Restricted income funds:	8,037	-	-	8,037
<i>Total</i>	<u>8,037</u>	<u>-</u>	<u>-</u>	<u>8,037</u>
Unrestricted funds:				
General funds	-	51,932	(37,598)	14,334
Total funds	<u>8,037</u>	<u>51,932</u>	<u>(37,598)</u>	<u>22,371</u>

12 Analysis of net assets between funds

	Restricted funds £	Total £
Net current assets	22,371	22,371
	<u>22,371</u>	<u>22,371</u>

13 Reconciliation of net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	8,037	14,334	22,371
	<u>8,037</u>	<u>14,334</u>	<u>22,371</u>
Net debt	<u>8,037</u>	<u>14,334</u>	<u>22,371</u>

14 Related party disclosures

*Controlling party*

The company is limited by guarantee and has no share capital; thus no single party controls the company.

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Detailed Statement of Financial Activities  
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	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies			
Voluntary Income - Donation	25,299	25,299	9,501
Activities for generating funds	14,600	14,600	-
	<u>39,899</u>	<u>39,899</u>	<u>9,501</u>
Charitable activities			
General Charitable Purposes, Education/training, Religious Activities	-	-	2,750
	<u>-</u>	<u>-</u>	<u>2,750</u>
Other trading activities			
	2,885	2,885	-
	<u>2,885</u>	<u>2,885</u>	<u>-</u>
Other			
	9,148	9,148	-
	<u>9,148</u>	<u>9,148</u>	<u>-</u>
Total income and endowments	51,932	51,932	12,251
Expenditure on:			
Charitable activities			
General Charitable Purposes, Education/training, Religious Activities	37,541	37,541	7,550
	<u>37,541</u>	<u>37,541</u>	<u>7,550</u>
Total of expenditure on charitable activities	37,541	37,541	7,550
Other expenditure			
Bank loan and overdraft interest payable	-	-	66
	<u>-</u>	<u>-</u>	<u>66</u>
General administrative costs, including depreciation and amortisation			
Software, IT support and related costs	57	57	-
	<u>57</u>	<u>57</u>	<u>-</u>
Total of expenditure of other costs	57	57	66
Total expenditure	37,598	37,598	7,616
Net gains on investments	-	-	-

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Net income		<u>14,334</u>	<u>14,334</u>	<u>4,635</u>
Net income before other gains/(losses)		<u>14,334</u>	<u>14,334</u>	<u>4,635</u>
Other Gains		<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>14,334</u>	<u>14,334</u>	<u>4,635</u>
Reconciliation of funds:				
Total funds brought forward	-	<u>8,037</u>	<u>8,037</u>	<u>3,402</u>
Total funds carried forward	<u>14,334</u>	<u>8,037</u>	<u>22,371</u>	<u>8,037</u>