

BRIGHTON FAITH ASSOCIATION

England & Wales · Charity number 1179139

Details

Status Registered

Legal form CIO

Registered 2018-07-11

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

Contact

Address 46 Lansdowne Place
Hove
BN3 1HH

Phone 01273329463

Activities

Objects: THE OBJECTS OF THE CIO ARE:-(1)TO HELP TO INTEGRATE AND ASSIMILATE SHIA IMMIGRANTS AND UNIVERSITY STUDENTS INTO BRITISH SOCIETY AND WAY OF LIFE FOR THE BENEFIT OF THE PUBLIC; (2)TO PROVIDE A PLACE OF WORSHIP FOR SHIA MUSLIMS TO PRACTICE THEIR FAITH IN ACCORDANCE WITH THEIR ISLAMIC TRADITIONS;(3)TO FURTHER OR BENEFIT THE RESIDENTS OF BRIGHTON & HOVE AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS; (4)THE RELIEF OF FINANCIAL NEED AND SUFFERING ANYWHERE IN THE WORLD AMONG SHIA MUSLIMS WHO ARE VICTIMS OF WAR OR NATURAL DISASTER, TROUBLE, OR CATASTROPHE IN THE FORM OF MONEY (OR OTHER MEANS DEEMED SUITABLE) FOR PERSONS, BODIES, ORGANISATIONS, CHARITIES AND/OR COUNTRIES AFFECTED; AND(5)TO ADVANCE THE SHIA ISLAMIC RELIGION IN ANY PART OF THE WORLD FOR THE BENEFIT OF THE PUBLIC THROUGH THE HOLDING OF PRAYER MEETINGS, LECTURES, PUBLIC CELEBRATION OF RELIGIOUS FESTIVALS, PRODUCING AND/OR DISTRIBUTING LITERATURE ON THE SHIA ISLAMIC RELIGION TO ENLIGHTEN OTHERS ABOUT THE SHIA ISLAMIC RELIGION, AND THROUGH THE SUPPORTING OF OTHER PERSONS, BODIES, ORGANISATIONS AND CHARITIES TO CARRY OUT SUCH ACTIVITIES

Activities: The charity lets a property and the funds received are used for the furtherance of religious education

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty, Religious Activities, Recreation
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£68,163	£55,907	-	-
2024-07-31	£74,095	£42,768	-	-
2023-07-31	£60,422	£40,707	-	-
2022-07-31	£41,401	£32,595	-	-
2021-07-31	£40,834	£21,047	-	-
2020-07-31	£38,827	£22,295	-	-

Trustees

Name	Role	Appointed
EMAD HERANDI	Chair	2014-07-30
Alyaa Herandi		2014-07-30
JACOB HERANDI		2014-07-30

BRIGHTON FAITH ASSOCIATION

England & Wales - Charity number 1179139

Accounts

REGISTERED COMPANY NUMBER: 09154454 (England and Wales)
REGISTERED CHARITY NUMBER: 1179139

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Brighton Faith Association

ASM Chartered Accountants
ASM House
103a Keymer Road
Hassocks
West Sussex
BN6 8QL

Brighton Faith Association

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Brighton Faith Association

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09154454 (England and Wales)

Registered Charity number

1179139

Registered office

Unit 2
Vale House
39-41 Vale Road
Portslade
East Sussex
BN41 1GD

Trustees

Mr Emad Herandi
Mrs Alyaa Hassoun
Mr Jacob Herandi

Approved by order of the board of trustees on 18 December 2025 and signed on its behalf by:

Mr Emad Herandi - Trustee

Brighton Faith Association

Statement of Financial Activities
for the Year Ended 31 March 2025

		31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		30,273	22,495
Other trading activities	2	1,200	-
Investment income	3	36,690	51,600
Total		<u>68,163</u>	<u>74,095</u>
EXPENDITURE ON			
Raising funds	4	41,561	32,490
Charitable activities			
Gaza Appeal (Karim Nabulsi)		-	5,000
Safa Albairmani		-	1,000
Go Fund Me		1,250	2,000
A H Abdul Amir - Needy Causes		9,750	-
Other		3,346	2,278
Total		<u>55,907</u>	<u>42,768</u>
NET INCOME		12,256	31,327
RECONCILIATION OF FUNDS			
Total funds brought forward		913,851	882,524
TOTAL FUNDS CARRIED FORWARD		<u><u>926,107</u></u>	<u><u>913,851</u></u>

The notes form part of these financial statements

Brighton Faith Association

Balance Sheet
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
FIXED ASSETS			
Tangible assets	7	1,750,000	1,750,000
CURRENT ASSETS			
Debtors	8	3,575	3,575
Cash at bank		1,830	8,425
		<hr/>	<hr/>
		5,405	12,000
CREDITORS			
Amounts falling due within one year	9	(4,175)	(4,176)
		<hr/>	<hr/>
NET CURRENT ASSETS		1,230	7,824
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,751,230	1,757,824
CREDITORS			
Amounts falling due after more than one year	10	(825,123)	(843,973)
		<hr/>	<hr/>
NET ASSETS		926,107	913,851
		<hr/>	<hr/>
FUNDS	12		
Unrestricted funds		926,107	913,851
		<hr/>	<hr/>
TOTAL FUNDS		926,107	913,851
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Brighton Faith Association

Balance Sheet - continued

31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2025 and were signed on its behalf by:

Mr Emad Herandi - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Sundry Income	1,200	-
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**3. INVESTMENT INCOME**

	31.3.25	31.3.24
	£	£
Rents received	36,642	51,567
Deposit account interest	48	33
	<u>36,690</u>	<u>51,600</u>

4. RAISING FUNDS**Raising donations and legacies**

	31.3.25	31.3.24
	£	£
Interest payable and similar charges	105	-
Support costs	-	(600)
	<u>105</u>	<u>(600)</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	22,495
Investment income	51,600
Total	<u>74,095</u>
EXPENDITURE ON	
Raising funds	32,490
Charitable activities	
Gaza Appeal (Karim Nabulsi)	5,000
Safa Albairmani	1,000
Go Fund Me	2,000
Other	2,278
Total	<u>42,768</u>
NET INCOME	31,327
RECONCILIATION OF FUNDS	
Total funds brought forward	882,524

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continuedUnrestricted
fund
£**TOTAL FUNDS CARRIED FORWARD**

913,851

7. TANGIBLE FIXED ASSETSFreehold
property
£**COST**

At 1 April 2024 and 31 March 2025

1,750,000

NET BOOK VALUE

At 31 March 2025

1,750,000

At 31 March 2024

1,750,000

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.25

31.3.24

£

£

Deposit Protection Scheme

3,575

3,575

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.3.25

31.3.24

£

£

Trade creditors

-

1

Tenants Deposits

3,575

3,575

Accrued expenses

600

600

4,175

4,176

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

31.3.25

31.3.24

£

£

Bank loans (see note 11)

2,858

5,308

Other creditors

822,265

838,665

825,123

843,973

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**11. LOANS**

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due between two and five years:		
Bounceback Loan	2,858	5,308
	<u>2,858</u>	<u>5,308</u>

12. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	913,851	12,256	926,107
	<u>913,851</u>	<u>12,256</u>	<u>926,107</u>
TOTAL FUNDS	<u>913,851</u>	<u>12,256</u>	<u>926,107</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	68,163	(55,907)	12,256
	<u>68,163</u>	<u>(55,907)</u>	<u>12,256</u>
TOTAL FUNDS	<u>68,163</u>	<u>(55,907)</u>	<u>12,256</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	882,524	31,327	913,851
	<u>882,524</u>	<u>31,327</u>	<u>913,851</u>
TOTAL FUNDS	<u>882,524</u>	<u>31,327</u>	<u>913,851</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	74,095	(42,768)	31,327
	<u>74,095</u>	<u>(42,768)</u>	<u>31,327</u>
TOTAL FUNDS	<u>74,095</u>	<u>(42,768)</u>	<u>31,327</u>

12. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	882,524	43,583	926,107
TOTAL FUNDS	<u>882,524</u>	<u>43,583</u>	<u>926,107</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,258	(98,675)	43,583
TOTAL FUNDS	<u>142,258</u>	<u>(98,675)</u>	<u>43,583</u>

13. RELATED PARTY DISCLOSURES

The amount due to the Trustees at the period end 31st March 2023 was £861,064 and this amount is disclosed in note 9 of the Financial Statements.

Brighton Faith Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	30,273	22,495
Other trading activities		
Sundry Income	1,200	-
Investment income		
Rents received	36,642	51,567
Deposit account interest	48	33
	<hr/>	<hr/>
	36,690	51,600
Total incoming resources	<hr/>	<hr/>
	68,163	74,095
 EXPENDITURE		
Raising donations and legacies		
Bank loan interest	105	-
Other trading activities		
Lecture Fees	29,940	25,065
Charitable activities		
Donations to institutions	11,000	8,000
Other		
Rates & Water	177	49
Light & Heat	2,372	1,773
Household & Cleaning	797	288
Bank loan interest	-	168
	<hr/>	<hr/>
	3,346	2,278
Support costs		
Management		
Insurance	3,067	2,556
Telephone	518	338
Legal fees	329	1,947
Accountancy	600	648
	<hr/>	<hr/>
	4,514	5,489
Finance		
Sundries	78	-
Information technology		
Repairs and renewals	6,924	1,936
	<hr/>	<hr/>
Total resources expended	55,907	42,768
Net income	<hr/>	<hr/>
	12,256	31,327
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

BRIGHTON FAITH ASSOCIATION

England & Wales - Charity number 1179139

Accounts

REGISTERED COMPANY NUMBER: 09154454 (England and Wales)
REGISTERED CHARITY NUMBER: 1179139

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Brighton Faith Association

ASM Chartered Accountants
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Brighton Faith Association

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for the Year Ended 31 March 2024

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Brighton Faith Association

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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09154454 (England and Wales)

Registered Charity number

1179139

Registered office

Unit 2
Vale House
39-41 Vale Road
Portslade
East Sussex
BN41 1GD

Trustees

Mr Emad Herandi
Mrs Alyaa Hassoun
Mr Jacob Herandi

Approved by order of the board of trustees on 12 December 2024 and signed on its behalf by:

Mr Emad Herandi - Trustee

Brighton Faith Association

Statement of Financial Activities
for the Year Ended 31 March 2024

		31.3.24 Unrestricted fund £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		22,495	14,720
Investment income	2	51,600	45,625
Other income		-	77
Total		<u>74,095</u>	<u>60,422</u>
EXPENDITURE ON			
Raising funds	3	32,490	32,316
Charitable activities			
Newman Catholic College		-	2,250
Al-Ayn Social Care		-	500
The Zahra Trust		-	5,000
Gaza Appeal (Karim Nabulsi)		5,000	-
Safa Albairmani		1,000	-
Go Fund Me		2,000	-
Other		2,278	641
Total		<u>42,768</u>	<u>40,707</u>
NET INCOME		31,327	19,715
RECONCILIATION OF FUNDS			
Total funds brought forward		882,524	863,044
TOTAL FUNDS CARRIED FORWARD		<u>913,851</u>	<u>882,759</u>

**ERROR: SURPLUS/ (DEFICIT) AS PER ROUNDED TRIAL BALANCE IN CURRENT OR LAST YEAR DOES NOT MATCH NET INCOME/EXPENDITURE AS PER SOFA.

PLEASE CHECK ALL POSTINGS HAVE BEEN MADE TO ACCOUNTS WITHIN THE ICHA CHART, AND ALL POSTINGS THAT SHOULD HAVE AN ACTIVITY ATTRIBUTED DO.

	31.3.24 £	31.3.23 £
SURPLUS/(DEFICIT) AS PER ROUNDED TRIAL BALANCE	31,327	19,480
NET INCOME	<u>31,327</u>	<u>19,715</u>
Difference	<u>-</u>	<u>(235)</u>

Brighton Faith Association

Balance Sheet

31 March 2024

	Notes	31.3.24 Unrestricted fund £	31.3.23 Total funds £
FIXED ASSETS			
Tangible assets	6	1,750,000	1,750,000
CURRENT ASSETS			
Debtors	7	3,575	3,575
Cash at bank		8,425	1,947
		<hr/>	<hr/>
		12,000	5,522
CREDITORS			
Amounts falling due within one year	8	(4,176)	(4,175)
		<hr/>	<hr/>
NET CURRENT ASSETS		7,824	1,347
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,757,824	1,751,347
CREDITORS			
Amounts falling due after more than one year	9	(843,973)	(868,823)
		<hr/>	<hr/>
NET ASSETS		913,851	882,524
		<hr/>	<hr/>
FUNDS	11		
Unrestricted funds		913,851	882,524
		<hr/>	<hr/>
TOTAL FUNDS		913,851	882,524
		<hr/>	<hr/>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Brighton Faith Association

Balance Sheet - continued

31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2024 and were signed on its behalf by:

Mr Emad Herandi - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Rents received	51,567	45,625
Deposit account interest	33	-
	<u>51,600</u>	<u>45,625</u>

3. RAISING FUNDS**Raising donations and legacies**

	31.3.24	31.3.23
	£	£
Support costs	(600)	6,626
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	14,720
Investment income	45,625
Other income	77
Total	<u>60,422</u>
 EXPENDITURE ON	
Raising funds	32,316
Charitable activities	
Newman Catholic College	2,250
Al-Ayn Social Care	500
The Zahra Trust	5,000
Other	641
Total	<u>40,707</u>
 NET INCOME	 19,715
 RECONCILIATION OF FUNDS	
Total funds brought forward	863,044
 TOTAL FUNDS CARRIED FORWARD	 <u>882,759</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**6. TANGIBLE FIXED ASSETS**

	Freehold property £
COST	
At 1 April 2023 and 31 March 2024	1,750,000
NET BOOK VALUE	
At 31 March 2024	<u>1,750,000</u>
At 31 March 2023	<u>1,750,000</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Deposit Protection Scheme	3,575	3,575
	<u>3,575</u>	<u>3,575</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade creditors	1	-
Tenants Deposits	3,575	3,575
Accrued expenses	600	600
	<u>4,176</u>	<u>4,175</u>

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

	31.3.24 £	31.3.23 £
Bank loans (see note 10)	5,308	7,758
Other creditors	838,665	861,065
	<u>843,973</u>	<u>868,823</u>

10. LOANS

An analysis of the maturity of loans is given below:

	31.3.24 £	31.3.23 £
Amounts falling due between two and five years:		
Bounceback Loan	5,308	7,758
	<u>5,308</u>	<u>7,758</u>

11. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	882,524	31,327	913,851
TOTAL FUNDS	<u>882,524</u>	<u>31,327</u>	<u>913,851</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	74,095	(42,768)	31,327
TOTAL FUNDS	<u>74,095</u>	<u>(42,768)</u>	<u>31,327</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	863,044	19,480	882,524
TOTAL FUNDS	<u>863,044</u>	<u>19,480</u>	<u>882,524</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,422	(40,942)	19,480
TOTAL FUNDS	<u>60,422</u>	<u>(40,942)</u>	<u>19,480</u>

11. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	863,044	50,807	913,851
TOTAL FUNDS	<u>863,044</u>	<u>50,807</u>	<u>913,851</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,517	(83,710)	50,807
TOTAL FUNDS	<u>134,517</u>	<u>(83,710)</u>	<u>50,807</u>

12. RELATED PARTY DISCLOSURES

The amount due to the Trustees at the period end 31st March 2023 was £861,064 and this amount is disclosed in note 9 of the Financial Statements.

Brighton Faith Association

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

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,495	14,720
Investment income		
Rents received	51,567	45,625
Deposit account interest	33	-
	<u>51,600</u>	<u>45,625</u>
Other income		
Council Tax Refund	-	77
	<u>-</u>	<u>77</u>
Total incoming resources	74,095	60,422
EXPENDITURE		
Other trading activities		
Lecture Fees	25,065	26,645
Charitable activities		
Donations to institutions	8,000	7,750
Other		
Rates & Water	49	118
Light & Heat	1,773	114
Household & Cleaning	288	409
Bank loan interest	168	-
	<u>2,278</u>	<u>641</u>
Support costs		
Management		
Insurance	2,556	2,187
Telephone	338	752
Legal fees	1,947	-
Accountancy	648	600
	<u>5,489</u>	<u>3,539</u>
Information technology		
Repairs and renewals	1,936	2,140
Governance costs		
Bank interest	-	(8)
	<u>-</u>	<u>(8)</u>
Total resources expended	<u>42,768</u>	<u>40,707</u>
Net income	<u>31,327</u>	<u>19,715</u>

This page does not form part of the statutory financial statements

BRIGHTON FAITH ASSOCIATION

England & Wales - Charity number 1179139

Accounts

REGISTERED COMPANY NUMBER: 09154454 (England and Wales)
REGISTERED CHARITY NUMBER: 1179139

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Brighton Faith Association

ASM Chartered Accountants
ASM House
103a Keymer Road
Hassocks
West Sussex
BN6 8QL

Brighton Faith Association

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for the Year Ended 31 March 2023

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Brighton Faith Association

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09154454 (England and Wales)

Registered Charity number

1179139

Registered office

Unit 2, Vale House
39-41 Vale Road
Portslade
Brighton
East Sussex
BN41 1GD

Trustees

Mr Emad Herandi
Mrs Alyaa Hassoun
Mr Jacob Herandi

Approved by order of the board of trustees on 19 December 2023 and signed on its behalf by:

Mr Emad Herandi - Trustee

Brighton Faith Association

Statement of Financial Activities
for the Year Ended 31 March 2023

		31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		14,720	251
Investment income	2	45,625	41,150
Other income		77	-
Total		<u>60,422</u>	<u>41,401</u>
EXPENDITURE ON			
Raising funds	3	32,316	23,951
Charitable activities			
Newman Catholic College		2,250	5,361
Al-Ayn Social Care		500	-
The Imam Hussein Fund (Afghan Food Appeal)		-	2,500
The Zahra Trust		5,000	-
Other		641	1,018
Total		<u>40,707</u>	<u>32,830</u>
NET INCOME		19,715	8,571
RECONCILIATION OF FUNDS			
Total funds brought forward		863,044	854,473
TOTAL FUNDS CARRIED FORWARD		<u><u>882,759</u></u>	<u><u>863,044</u></u>

The notes form part of these financial statements

Brighton Faith Association

Balance Sheet

31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
FIXED ASSETS			
Tangible assets	6	1,750,000	1,750,000
CURRENT ASSETS			
Debtors	7	3,575	3,575
Cash at bank		1,947	2,817
		<u>5,522</u>	<u>6,392</u>
CREDITORS			
Amounts falling due within one year	8	(4,175)	(4,295)
NET CURRENT ASSETS		<u>1,347</u>	<u>2,097</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,751,347	1,752,097
CREDITORS			
Amounts falling due after more than one year	9	(868,823)	(889,053)
NET ASSETS		<u>882,524</u>	<u>863,044</u>
FUNDS	11		
Unrestricted funds		882,524	863,044
TOTAL FUNDS		<u>882,524</u>	<u>863,044</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Brighton Faith Association

Balance Sheet - continued

31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2023 and were signed on its behalf by:

Mr Emad Herandi - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Rents received	45,625	41,150

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. RAISING FUNDS**Raising donations and legacies**

	31.3.23	31.3.22
	£	£
Support costs	6,626	-
	<u>6,626</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	251
Investment income	41,150
Total	<u>41,401</u>
EXPENDITURE ON	
Raising funds	23,951
Charitable activities	
Newman Catholic College	5,361
The Imam Hussein Fund (Afghan Food Appeal)	2,500
Other	1,018
Total	<u>32,830</u>
NET INCOME	8,571
RECONCILIATION OF FUNDS	
Total funds brought forward	854,473
TOTAL FUNDS CARRIED FORWARD	<u><u>863,044</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**6. TANGIBLE FIXED ASSETS**

	Freehold property £
COST	
At 1 April 2022 and 31 March 2023	1,750,000
NET BOOK VALUE	
At 31 March 2023	1,750,000
At 31 March 2022	1,750,000

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Deposit Protection Scheme	3,575	3,575

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Tenants Deposits	3,575	3,575
Accrued expenses	600	720
	4,175	4,295

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

	31.3.23 £	31.3.22 £
Bank loans (see note 10)	7,758	10,208
Other creditors	861,065	878,845
	868,823	889,053

10. LOANS

An analysis of the maturity of loans is given below:

	31.3.23 £	31.3.22 £
Amounts falling due between two and five years:		
Bounceback Loan	7,758	10,208

11. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	863,044	19,480	882,524
TOTAL FUNDS	<u>863,044</u>	<u>19,480</u>	<u>882,524</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,422	(40,942)	19,480
TOTAL FUNDS	<u>60,422</u>	<u>(40,942)</u>	<u>19,480</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	854,473	8,571	863,044
TOTAL FUNDS	<u>854,473</u>	<u>8,571</u>	<u>863,044</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,401	(32,830)	8,571
TOTAL FUNDS	<u>41,401</u>	<u>(32,830)</u>	<u>8,571</u>

11. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	854,473	28,051	882,524
TOTAL FUNDS	<u>854,473</u>	<u>28,051</u>	<u>882,524</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	101,823	(73,772)	28,051
TOTAL FUNDS	<u>101,823</u>	<u>(73,772)</u>	<u>28,051</u>

12. RELATED PARTY DISCLOSURES

The amount due to the Trustees at the period end 31st March 2023 was £861,064 and this amount is disclosed in note 9 of the Financial Statements.

Brighton Faith Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	1
Donations	14,720	250
	<u>14,720</u>	<u>251</u>
Investment income		
Rents received	45,625	41,150
Other income		
Council Tax Refund	77	-
	<u>60,422</u>	<u>41,401</u>
Total incoming resources		
EXPENDITURE		
Other trading activities		
Lecture Fees	26,645	20,000
Charitable activities		
Donations to institutions	7,750	7,813
Other		
Rates & Water	118	648
Light & Heat	114	-
Household & Cleaning	409	370
	<u>641</u>	<u>1,018</u>
Support costs		
Management		
Insurance	2,187	1,854
Telephone	752	575
Accountancy	600	720
	<u>3,539</u>	<u>3,149</u>
Information technology		
Repairs and renewals	2,140	535
Sundries	-	80
	<u>2,140</u>	<u>615</u>
Governance costs		
Bank interest	(8)	235
	<u>40,707</u>	<u>32,830</u>
Total resources expended		
	<u>40,707</u>	<u>32,830</u>
Net income	<u>19,715</u>	<u>8,571</u>

This page does not form part of the statutory financial statements

BRIGHTON FAITH ASSOCIATION

England & Wales - Charity number 1179139

Accounts

REGISTERED COMPANY NUMBER: 09154454 (England and Wales)
REGISTERED CHARITY NUMBER: 1179139

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Brighton Faith Association

ASM Chartered Accountants
ASM House
103a Keymer Road
Hassocks
West Sussex
BN6 8QL

Brighton Faith Association

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for the Year Ended 31 March 2022

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Brighton Faith Association

Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09154454 (England and Wales)

Registered Charity number

1179139

Registered office

ASM House
103A Keymer Road
Hassocks
West Sussex
BN6 8QL

Trustees

Mr Emad Herandi
Mrs Alyaa Hassoun
Mr Jacob Herandi

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr Emad Herandi - Trustee

Brighton Faith Association

Statement of Financial Activities
for the Year Ended 31 March 2022

		31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		251	(1)
Investment income	2	41,150	40,835
Total		<u>41,401</u>	<u>40,834</u>
EXPENDITURE ON			
Raising funds		23,951	15,128
Charitable activities			
Newman Catholic College		5,361	3,750
Al-Ayn Social Care		-	1,250
Iraqi Orphan Foundation		-	750
The Imam Hussein Fund (Afghan Food Appeal)		2,500	-
Other		1,018	169
Total		<u>32,830</u>	<u>21,047</u>
NET INCOME		8,571	19,787
RECONCILIATION OF FUNDS			
Total funds brought forward		854,473	834,686
TOTAL FUNDS CARRIED FORWARD		<u><u>863,044</u></u>	<u><u>854,473</u></u>

The notes form part of these financial statements

Brighton Faith Association

Balance Sheet
31 March 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	5	1,750,000	1,750,000
CURRENT ASSETS			
Debtors	6	3,575	3,575
Cash at bank		2,817	818
		<hr/>	<hr/>
		6,392	4,393
CREDITORS			
Amounts falling due within one year	7	(4,295)	(4,055)
		<hr/>	<hr/>
NET CURRENT ASSETS		2,097	338
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,752,097	1,750,338
CREDITORS			
Amounts falling due after more than one year	8	(889,053)	(895,865)
		<hr/>	<hr/>
NET ASSETS		863,044	854,473
		<hr/>	<hr/>
FUNDS	10		
Unrestricted funds		863,044	854,473
		<hr/>	<hr/>
TOTAL FUNDS		863,044	854,473
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Brighton Faith Association

Balance Sheet - continued

31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mr Emad Herandi - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Rents received	41,150	40,835
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	(1)
Investment income	40,835
Total	<u>40,834</u>
EXPENDITURE ON	
Raising funds	15,128
Charitable activities	
Newman Catholic College	3,750
Al-Ayn Social Care	1,250
Iraqi Orphan Foundation	750
Other	169
Total	<u>21,047</u>
NET INCOME	19,787
RECONCILIATION OF FUNDS	
Total funds brought forward	834,686
TOTAL FUNDS CARRIED FORWARD	<u><u>854,473</u></u>

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2021 and 31 March 2022	<u>1,750,000</u>
NET BOOK VALUE	
At 31 March 2022	<u>1,750,000</u>
At 31 March 2021	<u><u>1,750,000</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Deposit Protection Scheme	3,575	3,575
	<u> </u>	<u> </u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Tenants Deposits	3,575	3,575
Accrued expenses	720	480
	<u> </u>	<u> </u>
	4,295	4,055
	<u> </u>	<u> </u>

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

	31.3.22	31.3.21
	£	£
Bank loans (see note 9)	10,208	12,250
Other creditors	878,845	883,615
	<u> </u>	<u> </u>
	889,053	895,865
	<u> </u>	<u> </u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.3.22	31.3.21
	£	£
Amounts falling due between two and five years:		
Bounceback Loan	10,208	12,250
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	854,473	8,571	863,044
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	854,473	8,571	863,044
	<u> </u>	<u> </u>	<u> </u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	41,401	(32,830)	8,571
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	41,401	(32,830)	8,571
	<u> </u>	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	834,686	19,787	854,473
TOTAL FUNDS	<u>834,686</u>	<u>19,787</u>	<u>854,473</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,834	(21,047)	19,787
TOTAL FUNDS	<u>40,834</u>	<u>(21,047)</u>	<u>19,787</u>

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

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	834,686	28,358	863,044
TOTAL FUNDS	<u>834,686</u>	<u>28,358</u>	<u>863,044</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,235	(53,877)	28,358
TOTAL FUNDS	<u>82,235</u>	<u>(53,877)</u>	<u>28,358</u>

11. RELATED PARTY DISCLOSURES

The amount due to the Trustees at the period end 31st March 2019 was £933,535 and this amount is disclosed in note 9 of the Financial Statements.

Brighton Faith Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1	(1)
Donations	250	-
	<hr/>	<hr/>
	251	(1)
Investment income		
Rents received	41,150	40,835
	<hr/>	<hr/>
Total incoming resources	41,401	40,834
EXPENDITURE		
Other trading activities		
Lecture Fees	20,000	11,250
Charitable activities		
Donations to institutions	7,813	5,750
Other		
Rates & Water	648	17
Light & Heat	-	122
Household & Cleaning	370	30
	<hr/>	<hr/>
	1,018	169
Support costs		
Management		
Insurance	1,854	1,617
Telephone	575	545
Accountancy	720	480
	<hr/>	<hr/>
	3,149	2,642
Information technology		
Repairs and renewals	535	1,196
Sundries	80	40
	<hr/>	<hr/>
	615	1,236
Governance costs		
Bank interest	235	-
	<hr/>	<hr/>
Total resources expended	32,830	21,047
	<hr/>	<hr/>
Net income	8,571	19,787
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

BRIGHTON FAITH ASSOCIATION

England & Wales - Charity number 1179139

Accounts

REGISTERED COMPANY NUMBER: 09154454 (England and Wales)
REGISTERED CHARITY NUMBER: 1179139

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Brighton Faith Association

ASM Chartered Accountants
ASM House
103a Keymer Road
Hassocks
West Sussex
BN6 8QL

Brighton Faith Association

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for the Year Ended 31 March 2021

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Brighton Faith Association

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09154454 (England and Wales)

Registered Charity number

1179139

Registered office

ASM House
103A Keymer Road
Hassocks
West Sussex
BN6 8QL

Trustees

Emad Herandi
Mrs Alyaa Hassoun
Jacob Herandi

Approved by order of the board of trustees on 18 March 2022 and signed on its behalf by:

Emad Herandi - Trustee

Brighton Faith Association

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		(1)	412
Investment income	2	40,835	38,415
Total		40,834	38,827
EXPENDITURE ON			
Raising funds		15,128	17,986
Charitable activities			
Al-Ayn Social Care		-	1,350
Clic Sargent		-	500
Al-Ayn Social Care		-	1,000
Newman Catholic College		3,750	-
Al-Ayn Social Care		1,250	-
Iraqi Orphan Foundation		750	-
Other		169	1,459
Total		21,047	22,295
NET INCOME		19,787	16,532
RECONCILIATION OF FUNDS			
Total funds brought forward		834,686	818,154
TOTAL FUNDS CARRIED FORWARD		854,473	834,686

The notes form part of these financial statements

Brighton Faith Association

Balance Sheet

31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
FIXED ASSETS			
Tangible assets	5	1,750,000	1,750,000
CURRENT ASSETS			
Debtors	6	3,575	3,575
Cash at bank		818	2,101
		<hr/>	<hr/>
		4,393	5,676
CREDITORS			
Amounts falling due within one year	7	(4,055)	(4,055)
		<hr/>	<hr/>
NET CURRENT ASSETS		338	1,621
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,750,338	1,751,621
CREDITORS			
Amounts falling due after more than one year	8	(895,865)	(916,935)
		<hr/>	<hr/>
NET ASSETS		854,473	834,686
		<hr/>	<hr/>
FUNDS	10		
Unrestricted funds		854,473	834,686
		<hr/>	<hr/>
TOTAL FUNDS		854,473	834,686
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Brighton Faith Association

Balance Sheet - continued

31 March 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 March 2022 and were signed on its behalf by:

Emad Herandi - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Rents received	40,835	38,415

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	412
Investment income	38,415
Total	<u>38,827</u>
EXPENDITURE ON	
Raising funds	17,986
Charitable activities	
Al-Ayn Social Care	1,350
Clic Sargent	500
Al-Ayn Social Care	1,000
Other	1,459
Total	<u>22,295</u>
NET INCOME	<u>16,532</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	818,154
TOTAL FUNDS CARRIED FORWARD	<u><u>834,686</u></u>

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2020 and 31 March 2021	1,750,000
NET BOOK VALUE	
At 31 March 2021	1,750,000
At 31 March 2020	1,750,000

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Deposit Protection Scheme	3,575	3,575

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Tenants Deposits	3,575	3,575
Accrued expenses	480	480
	<u>4,055</u>	<u>4,055</u>

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

	31.3.21 £	31.3.20 £
Bank loans (see note 9)	12,250	-
Other creditors	883,615	916,935
	<u>895,865</u>	<u>916,935</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.3.21 £	31.3.20 £
Amounts falling due between two and five years:		
Bounceback Loan	12,250	-
	<u>12,250</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	834,686	19,787	854,473
TOTAL FUNDS	<u>834,686</u>	<u>19,787</u>	<u>854,473</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,834	(21,047)	19,787
TOTAL FUNDS	<u>40,834</u>	<u>(21,047)</u>	<u>19,787</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	818,154	16,532	834,686
TOTAL FUNDS	<u>818,154</u>	<u>16,532</u>	<u>834,686</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,827	(22,295)	16,532
TOTAL FUNDS	<u>38,827</u>	<u>(22,295)</u>	<u>16,532</u>

10. MOVEMENT IN FUNDS - continued

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	818,154	36,319	854,473
TOTAL FUNDS	<u>818,154</u>	<u>36,319</u>	<u>854,473</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,661	(43,342)	36,319
TOTAL FUNDS	<u>79,661</u>	<u>(43,342)</u>	<u>36,319</u>

11. RELATED PARTY DISCLOSURES

The amount due to the Trustees at the period end 31st March 2019 was £933,535 and this amount is disclosed in note 9 of the Financial Statements.

Brighton Faith Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	1
Donations	-	411
	<u>(1)</u>	<u>412</u>
Investment income		
Rents received	40,835	38,415
	<u>40,834</u>	<u>38,827</u>
Total incoming resources		
	40,834	38,827
EXPENDITURE		
Other trading activities		
Wages	11,250	14,500
Charitable activities		
Donations to institutions	5,750	2,850
Other		
Rates & Water	17	864
Light & Heat	122	291
Household & Cleaning	30	54
	<u>169</u>	<u>1,209</u>
Support costs		
Management		
Insurance	1,617	942
Telephone	545	575
Legal fees	-	250
Accountancy	480	480
	<u>2,642</u>	<u>2,247</u>
Information technology		
Repairs and renewals	1,196	1,449
Sundries	40	40
	<u>1,236</u>	<u>1,489</u>
Total resources expended	<u>21,047</u>	<u>22,295</u>
Net income	<u>19,787</u>	<u>16,532</u>

This page does not form part of the statutory financial statements