

**Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 July 2022
for
ORGANISATION OF CULTURE AND CHARACTER**

Owadally & King
Chartered Certified Accountants
73 Park Lane
Croydon
Surrey
CR0 1JG

ORGANISATION OF CULTURE AND CHARACTER

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ORGANISATION OF CULTURE AND CHARACTER

Trustees' Report FOR THE YEAR ENDED 31 JULY 2022

The trustees present their report with the financial statements of the charity for the year ended 31 July 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).

The Organisation of Culture and Character (OCC) is a community-led Organisation that endeavors to remedy and rectify society's conditions through correct application of traditional prophetic teachings contextualized to modern day issues.

Primary Objective - To rectify the connection between a human being and his/her Lord.

Methodology: Education | Transformation| Service

The Organisation of Culture and Character is constituted as a charitable trust registered with the Charity commission in July 2019 under the charity number: 1184503

Organisational Structure

The Trustees are responsible for the management of the charity. The Trustees give their time voluntarily and do not expect any financial benefit in return.

The Trustees meet on a monthly basis to discuss and review the performance of the Organisation. In order to ensure the smooth running's of the Organisation the trustees have selected a group of sub-committees that oversee the different projects run by the Organisation. The appointed sub committees over-see the day to day activities that the charity carry out.

Appointment of Trustees

The trustees are responsible for appointing new trustees. If a new trustee is to be appointed they are appointed from the sub-committee to ensure that they have a good understanding of the running's of the Organisation.

Vision:

The vision of the OCC is to cultivate solutions for the infirmities of society in our time. Deprivation, destitution, suicidal thoughts and loneliness are just some of the many symptoms of the realities of our lives. We recognize the impact of such frailties, and endeavor to assist those in need; instilling hope in the lives of individuals, who in turn can rectify their states and become driving forces for success. This vision is motivated by the words of the Messenger of God (peace and blessings be upon him): "The believers in their affection, compassion and love for one another are like one single body. If a part of it suffers from pain, the whole body will suffer in pain."

Aims:

- Engage in leading and forming a Prophetic Madrasa
- To deliver projects and hold social activities for the youth
- Promote healthier lifestyles through diet and sport
- Build an ethos that supports community revival, social action & promotes pastoral care
- Create platforms for authentic knowledge & spiritual reflection

Activities:

After School Club / Summer School

- Focusing on children aged 5-15

Youth clubs

- reaching out to and focusing on the development of the youth- more specifically age 16-18

Educational provision

- classes, seminars, courses, events catering for different age groups, abilities and interests - aimed at ages 16 plus.

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Trustees' Report FOR THE YEAR ENDED 31 JULY 2022

Arts and crafts Provision

- providing opportunities for people to express their creativity and emotions healthily and develop new skills through a wide range of activities such as haberdasher, duff, calligraphy, sewing.

Consultation Advice Service

- facilitating access to specialised, confidential, one-to-one support and access to qualified professionals for concerns about mental health, psychological, medical, spiritual and domestic problems.

Futuwwa

- This focuses on the Sunnah Sports such as wrestling, swimming, archery and horse-riding. OCC provide weekly wrestling classes for children and men and swimming and archery classes for women, men and children.

Events

- Community bake sales ,Charity runs and bike rides, Large scaled events ,Community Eid gatherings.

Residential Trips

- residential trips for the community (Turkey, Wales, Middle East)

Future Plans:

We aim to increase our aptitude to serve the wider community by establishing a safe and holistic space for education, transformation and service. We envision a space that is welcoming to all; where seekers from all ages and backgrounds can benefit and find solace in. We believe that we are now at the right stage to expand and move into the second phase of our work, which is a building.

This building will encompass five main facilities:

1. Musalla Awwabeen (Prayer Space)

The Prayer Space has continuously played an active and functional role in the guidance of the prophetic community; providing a safe space for dialogue, education and fellowship for seekers of varying degrees of practice and a space to renew their sense of belonging. This space will be accessible for all and intends to be an abode for the worshipper to gain spiritual repose and Sakinah (peace), and be at the heart of the community building to facilitate the realization of one's faith and spiritual excellence.

2. Serene Montessori Nursery

Our vision is to create a child centered learning atmosphere and setting which is fortified by the spiritual welfare and happiness of each child; concentrating on children's interests as well as the environment that surrounds them.

3. Emotional Well-Being Space

Through this service we aim to bring a positive sense of well-being which will empower individuals and families to be able to function in society, and meet the demands of everyday life, and use their abilities they have to reach their potential.

4. Prophetic Sports and Spa Centre

Sports and spa centre for the community.

5. Conference Centre

We intend this to be a space where adults can find a wealth of opportunities for personal, intellectual and spiritual growth. The conference centre will aim to foster a holistic environment of learning and discourse where the sacredness of transmission can be transferred in a way of living the realities discussed. It will also facilitate a wide range of public and social events alongside seminars and courses.

ORGANISATION OF CULTURE AND CHARACTER

Trustees' Report FOR THE YEAR ENDED 31 JULY 2022

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.

The Charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation (CIO)

Charity Constitution

The charity is governed in accordance with its Constitution registered on 19 July 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1184503

Principal address

58 WESTBOURNE ROAD
LUTON
LU4 8JD

Trustees

Khayam Khan (Chair)	appointed - 01-01-2019
Sobaan Riaz	appointed - 21-10-2022
Falak Zaroob	resigned - 21-10-2022
Samira Ali	resigned - 21-10-2022

Independent Examiner

Owadally & King
Chartered Certified Accountants
73 Park Lane
Croydon
Surrey
CR0 1JG

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

.....
K Khan - Trustee

**Independent Examiner's Report to the Trustees of
ORGANISATION OF CULTURE AND CHARACTER**

Independent examiner's report to the trustees of ORGANISATION OF CULTURE AND CHARACTER

I report to the charity trustees on my examination of the accounts of ORGANISATION OF CULTURE AND CHARACTER (the Trust) for the year ended 31 July 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

F Owadally F.C.C.A M.B.A

Owadally & King
Chartered Certified Accountants
73 Park Lane
Croydon
Surrey
CR0 1JG

Date:

ORGANISATION OF CULTURE AND CHARACTER

Statement of Financial Activities FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	2				
Futuwwa project		8,368	-	8,368	14,437
Shifa Health		-	-	-	25,340
Youth club		7,416	-	7,416	6,550
Community & mosque		263,768	-	263,768	176,847
Total		<u>279,552</u>	<u>-</u>	<u>279,552</u>	<u>223,174</u>
EXPENDITURE ON					
Charitable activities	3				
Futuwwa project		7,842	-	7,842	13,671
Shifa Health		-	-	-	23,915
Youth club		4,280	-	4,280	5,493
Education		16,665	-	16,665	17,254
Community & mosque		160,014	-	160,014	54,315
Other		23,967	-	23,967	17,296
Total		<u>212,768</u>	<u>-</u>	<u>212,768</u>	<u>131,944</u>
NET INCOME		66,784	-	66,784	91,230
RECONCILIATION OF FUNDS					
Total funds brought forward		104,757	-	104,757	13,527
TOTAL FUNDS CARRIED FORWARD		<u>171,541</u>	<u>-</u>	<u>171,541</u>	<u>104,757</u>

The notes form part of these financial statements

ORGANISATION OF CULTURE AND CHARACTER

Balance Sheet 31 JULY 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	11,837	-	11,837	18,900
CURRENT ASSETS					
Debtors	8	-	-	-	86,850
Cash at bank and in hand		177,904	-	177,904	2,607
		<u>177,904</u>	<u>-</u>	<u>177,904</u>	<u>89,457</u>
CREDITORS					
Amounts falling due within one year	9	(18,200)	-	(18,200)	(3,600)
NET CURRENT ASSETS		<u>159,704</u>	<u>-</u>	<u>159,704</u>	<u>85,857</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>171,541</u>	<u>-</u>	<u>171,541</u>	<u>104,757</u>
NET ASSETS		<u>171,541</u>	<u>-</u>	<u>171,541</u>	<u>104,757</u>
FUNDS	10				
Unrestricted funds				171,541	104,757
TOTAL FUNDS				<u>171,541</u>	<u>104,757</u>

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

.....
K Khan - Trustee

The notes form part of these financial statements

ORGANISATION OF CULTURE AND CHARACTER

Notes to the Financial Statements FOR THE YEAR ENDED 31 JULY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. 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.

Tangible fixed assets

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

Tangible fixed assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using either a straight line or reducing balance method, as indicated below.

Depreciation is provided on the following basis:

Fixtures & fittings - 25% Straight Line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Taxation

The charity is exempt from 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.

ORGANISATION OF CULTURE AND CHARACTER

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 JULY 2022

2. INCOME FROM CHARITABLE ACTIVITIES

	Futuwwa project £	Youth club £	Community & mosque £	2022 Total activities £	2021 Total activities £
Donations	8,368	7,416	263,768	279,552	223,174

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Futuwwa project	7,842
Youth club	4,280
Education	16,665
Community & mosque	160,014
	<u>188,801</u>

4. SUPPORT COSTS

	Management £	Finance £	Information technology £
Other resources expended	7,720	51	4,401
	<u>7,720</u>	<u>51</u>	<u>4,401</u>
	Other £	Governance costs £	Totals £
Other resources expended	8,794	3,000	23,966
	<u>8,794</u>	<u>3,000</u>	<u>23,966</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Futuwwa project	14,437	-	14,437
Shifa Health	25,340	-	25,340
Youth club	6,550	-	6,550
Community & mosque	176,847	-	176,847
Total	<u>223,174</u>	<u>-</u>	<u>223,174</u>

EXPENDITURE ON

ORGANISATION OF CULTURE AND CHARACTER

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 JULY 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Charitable activities			
Futuwwa project	13,671	-	13,671
Shifa Health	23,915	-	23,915
Youth club	5,493	-	5,493
Education	17,254	-	17,254
Community & mosque	54,315	-	54,315
Other	17,296	-	17,296
Total	131,944	-	131,944
NET INCOME	91,230	-	91,230
RECONCILIATION OF FUNDS			
Total funds brought forward	13,527	-	13,527
TOTAL FUNDS CARRIED FORWARD	104,757	-	104,757

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 August 2021 and 31 July 2022	15,251	13,000	28,251
DEPRECIATION			
At 1 August 2021	6,101	3,250	9,351
Charge for year	3,813	3,250	7,063
At 31 July 2022	9,914	6,500	16,414
NET BOOK VALUE			
At 31 July 2022	5,337	6,500	11,837
At 31 July 2021	9,150	9,750	18,900

ORGANISATION OF CULTURE AND CHARACTER

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 JULY 2022

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	-	86,850
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	18,200	3,600
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	104,757	66,784	171,541
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>104,757</u>	<u>66,784</u>	<u>171,541</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	279,552	(212,768)	66,784
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>279,552</u>	<u>(212,768)</u>	<u>66,784</u>

Comparatives for movement in funds

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General fund	13,527	91,230	104,757
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>13,527</u>	<u>91,230</u>	<u>104,757</u>

ORGANISATION OF CULTURE AND CHARACTER

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 JULY 2022

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	223,174	(131,944)	91,230
TOTAL FUNDS	<u>223,174</u>	<u>(131,944)</u>	<u>91,230</u>

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

	At 1.8.20 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	13,527	158,014	171,541
TOTAL FUNDS	<u>13,527</u>	<u>158,014</u>	<u>171,541</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	502,726	(344,712)	158,014
TOTAL FUNDS	<u>502,726</u>	<u>(344,712)</u>	<u>158,014</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2022.

ORGANISATION OF CULTURE AND CHARACTER

Detailed Statement of Financial Activities FOR THE YEAR ENDED 31 JULY 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Charitable activities		
Donations	279,552	223,174
Total incoming resources	279,552	223,174
EXPENDITURE		
Charitable activities		
Event cost	6,628	3,968
Therapist	-	23,915
Youth Club	7,855	5,493
Educational Courses	26,973	17,254
Fundraising expenses	147,345	64,018
	188,801	114,648
Other		
Rent	1	-
Support costs		
Management		
Insurance	586	293
Telephone	255	245
Postage and stationery	501	434
Advertising	6,378	6,693
	7,720	7,665
Finance		
Bank charges	51	-
Information technology		
Website & IT	4,401	768
Other		
Motor and travelling expenses	1,731	-
Fixtures and fittings	3,813	3,813
Motor vehicles	3,250	3,250
	8,794	7,063
Governance costs		
Auditors' remuneration for non audit work	2,400	1,800
Legal and Professional fees	600	-
	3,000	1,800

This page does not form part of the statutory financial statements

ORGANISATION OF CULTURE AND CHARACTER

Detailed Statement of Financial Activities FOR THE YEAR ENDED 31 JULY 2022

	2022 £	2021 £
	<hr/>	<hr/>
Total resources expended	212,768	131,944
	<hr/>	<hr/>
Net income	<u>66,784</u>	<u>91,230</u>

This page does not form part of the statutory financial statements