

AL-HUDA CULTURAL CENTRE & MOSQUE

England & Wales · Charity number 292948

Details

Other names	NUR-UL ISLAM SOCIETY, NURUI ISLAM SOCIETY, THE SOMALI ISLAMIC CIRCLE
Status	Registered
Legal form	Other
Registered	1985-11-05
Register	View on the Charity Commission register

Contact

Address	Al-Huda Cultural Centre & Mosque 91 Mile End Road London E1 4UJ
Phone	02077809495
Email	Info@alhudamosque.com
Website	www.alhudamosque.com

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF GREATER LONDON AND IN PARTICULAR THOSE OF SOMALI ETHNIC ORIGIN IN SUCH WAYS AS ARE CHARITABLE.(FOR FURTHER DETAILS SEE CLAUSE 1 OF CONSTITUTION ADOPTED 11 OCTOBER 1985).

Activities: Activitiesa. Educational & Cultural Workshopsb. Advice, Advocacy, Information on immigration, housing, benefits, hospitals. c. Family affairs such as marriage, mediation, counselling & Women affairs, d. Substance misuse advice and guidance.e. elderly advice and support & youth work f. Islamic propagation:-five time a day prayers, Ramadan (evening meal) program,

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** GREATER LONDON
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£161,385	£134,024	-	-
2024-03-31	£953,608	£82,431	£4,190,989	4
2023-03-31	£509,946	£47,901	£3,319,812	4
2022-03-31	£972,617	£43,620	£2,858,598	3
2021-03-31	£245,697	£42,969	-	-

Trustees

Name	Role	Appointed
ABDI HASSAN		
ABDULJIBAR AHMED NUR		
ALI MOHAMED AHMED		
Abdi Bille		2023-05-27
Abdi-Rashiid Mohamed		2019-01-01
Abokar Sulieman Ahmed		2015-05-27
BARRE IBRAHIM ADAN		
FAISAL ELMI ALI		2013-12-20
Farhan Ahmed		2019-05-14
Hussain Mohamed		2016-01-16
Ibrahim Mohamed Yusuf		2023-05-27
MOHAMED DIRSHE		2017-01-14
MUSSE FARAH ABDI		
Mohamed Abdi Dahir		2023-05-27
Mohamed-Amin Shiekh Bashir		2016-01-15
Muse Yusuf Nur		
Yasin Jama Ali		2016-01-14
Yusuf Osman Mire		2016-01-14

Accounts

The Charity Registration Number is :- 0292948

Al-Huda Cultural Centre and Mosque

Report and Accounts

31 March 2025



Al-Huda Cultural Centre and Mosque

Report and accounts for the year ended 31 March 2025

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	9
Independent Examiner Report	10
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Movements in funds	15
Balance sheet	16
Cash flow statement	17
Notes to the accounts	18

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Al-Huda Cultural Centre and Mosque

The charity is also known by its operating name, Al-Huda Cultural Centre & Mosque

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 0292948

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.

The Governing Document adopted on 11/10/1985 as amended 30/06/2020.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

91 Mile End Road
London
E1 4UJ

The Trustees in office on the date the report was approved were:-

Mr Abdi Hassan (Trustee), Mr Mohamed Ali Dirshe (Trustee), Mohamed-Amin Sheikh Bashir (Trustee), Mr Abokor Ahmed (Trustee), Mr Yasin Jama Ali (Trustee), Mr Barre Ibrahim Adan (Trustee), Mr Hussain Mohamed (Trustee), Mr Abdi Bille (Trustee), Mr Muse Yusuf Nur (Trustee), Mr Mohamed Abdi Dahir (Trustee), Mr Yusuf Osman Mire (Trustee), Mr Musse Farah Abdi (Trustee), Mr Faisal Ali (Trustee), Mr Farhan Ahmed (Trustee), Mr Abduljibar Ahmed Nur (Trustee), Mr Abdi-Rashiid Mohamed (Trustee), Mr Ali Mohamed Ahmed (Trustee), and Ibrahim Mohamed Yusuf (Trustee).

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2025

The following persons served as Trustees during the year ended 31 March 2025 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

- a) Promote the benefit of the inhabitants of greater London and in particular those of Somali ethnic origin in such ways as are charitable.
- b) To advance the education of members of the Somali community by providing language, history art and Somali's culture classes.
- c) Relieve the poverty among the members of the Somali community in greater London.
- d) Assist the vulnerable members of the Somali community who are in need, such as sick, disabled and elders.
- e) Advance the Islamic religion to be understood in its context.
- f) Assist the Somali to access to the available facilities, including regeneration and leisure time occupation.

The main activities undertaken in relation to those purposes during the year.

We have actively encouraged our community to come together and raise funds for humanitarian causes, supporting those who are in desperate need of basic human necessities such as food, clean water, shelter, and essential medical care. Our efforts focus on helping individuals and families in crisis situations across the world, particularly in regions affected by war, conflict, and severe natural disasters.

Through community fundraising events, mosque collections, and awareness campaigns, we aim to inspire compassion, unity, and a sense of global responsibility. The funds raised are directed towards trusted charitable partners and relief organisations to ensure that aid reaches those most in need quickly and effectively. Our goal is to uphold the values of empathy and service by providing meaningful assistance to vulnerable communities, helping to restore hope and dignity in times of great hardship.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2025

The main activities undertaken during the year to further the charity's purpose for the public benefit.

1. Homework Club and Mother Tongue Classes - Supporting children in their studies and helping them stay connected to their cultural and linguistic roots.
2. ESOL (English for Speakers of Other Languages) Classes - Enabling community members to improve their English language skills for better integration and employment opportunities.
3. Educational and Cultural Workshops - Promoting learning, cultural awareness, and community engagement.
4. Advice, Advocacy, and Information Services - Providing practical support on immigration, housing, benefits, healthcare, and offering assistance with official letters and document signing.
5. Family Support Services - Offering mediation, counselling, and guidance on family matters, including domestic violence support.
6. Women's Programme - Empowering women through participation in activities, peer support, and community engagement at the cultural centre.
7. Substance Misuse Advice and Guidance - Raising awareness and supporting individuals affected by addiction.
8. Elderly Support Programme - Providing advice, companionship, and assistance to senior members of the community.
9. Youth Development and Mentoring - Encouraging self-help, confidence-building, and guidance for young people.
10. Islamic Education and Propagation - Conducting study circles, Islamic weekend schools, and educational sessions on faith and values.
11. Spiritual Healing - Offering Qur'anic support and prayer for those suffering from illness, particularly those with long-term conditions.
12. Prayer Facilities - Providing five daily prayers, Friday congregational prayers, and Ramadan services for the community.
13. Ramadan Iftar Program - Hosting evening meals throughout Ramadan to bring the community together.
14. Community Engagement and Social Activities - Encouraging participation in events, decision-making, and activities that strengthen community ties.

The contribution of volunteers during the year.

Volunteers are an essential part of our charity, dedicating their time, skills, and efforts to support our charitable objects. Their contributions help us maximise the impact of our resources.

The main achievements and performance of the charity during the year.

The Al-Huda cultural Centre and Mosque has been providing services to the local community in East London.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2025

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Al-Huda has developed strong and meaningful relationships within the local community, ensuring that our activities and services reflect the needs and aspirations of those we serve. To strengthen participation and enhance organisational effectiveness, we have established three dedicated sub-committees: Fundraising, Technical, and Publicity & Marketing, each with a distinct but complementary role.

The Fundraising Committee focuses on generating financial support for our projects and community initiatives. It works closely with local businesses, donors, and supporters to organise events, campaigns, and charity drives, ensuring the sustainability of our programmes and the effective use of funds for the benefit of the community.

The Technical Committee oversees the maintenance and improvement of our facilities, equipment, and digital platforms. It provides technical guidance on infrastructure, IT systems, and audio-visual requirements, ensuring that our services, educational programmes, and events run smoothly and efficiently.

The Publicity & Marketing Committee is responsible for promoting Al-Huda's mission, events, and community services. It manages communication channels, including social media and community outreach, to increase public awareness and engagement. This committee also works to build partnerships with other local organisations, fostering collaboration and strengthening community ties.

The degree to which the achievements and performance during the year have benefited wider society.

The charity benefits the wider society by enhancing facilities at madressah and masjid.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

At the annual general meeting all the trustees shall retire from office and at every subsequent annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she shall retire.

As set out in the Constitution the chair of the trustees is nominated by Al Huda, One new trustee is elected annually by the members of the charitable company attending the Annual General Meeting and another one to be co-opted.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2025

The policies and procedures for the induction and training of trustees.

Management Committee Members receive an induction pack detailing their responsibilities, Code of Conducts, meeting timetable, conflict of interest policy and declaration forms, CC3 (Responsibilities of Charity Trustees) paper and equal opportunity policies. Management Committee Members volunteering for personnel, day to day activities and financial Sub-committees.

Induction of new Management Committee members will wherever possible be undertaken by the two most senior office holders and most senior staff members who have already undergone the induction procedure.

The new Management Committee member will be shown round the Al Huda Premises and offices, and will be expected to familiarise themselves with the services provided and who takes the lead in providing those services.

The inductors will provide the new Management Committee member with the following documents:

- a. The most up to date Charity Commission booklets outlining their roles and responsibilities
- b. The Constitution
- c. The Policies and Procedures File
- d. The Annual Report
- e. The minutes of Trustees meetings

The charity's organisational structure.

Al-Huda Cultural Centre and Mosque (ACCM) is a registered charitable voluntary organisation established in October 1985.

Al Huda Cultural Centre & Mosque (ACCM) continue to attract increasing numbers of users and visitors every day, the services we offer to help our communities are bursting at the seams to cope with demand, waiting lists are growing and pressure is mounting to create additional capacity. It is remarkable how ACCM team both Management Committee and staff are all worked hard and how much ACCM has achieved since its incorporation.

How the charity makes decisions and how decisions are delegated.

The charity operates with a clear governance structure, ensuring that decisions are strategic, transparent, and accountable. Trustees lead high-level decision-making while delegating day-to-day operations to committees, staff, and volunteers, ensuring efficient service delivery to those in need.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2025

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

The CEO and senior management team play a critical role in translating strategy into action, ensuring the charity operates efficiently and continues to support those in need. Their accountability to the Board of Trustees ensures that all activities align with the charitable objects.

Setting pay and remuneration of key management personnel

The charity ensures that key management pay is fair, responsible, and in line with sector norms, while maintaining financial prudence and public trust. Trustee oversight ensures accountability, and regular reviews keep remuneration competitive yet ethical.

The charity's relationships with related parties.

The charity upholds strict governance policies to manage related party relationships, ensuring that all transactions are ethical, transparent, and aligned with the charity's objects.

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	27,361	871,177
Unrestricted Revenue Funds available for the general purposes of the charity	4,218,350	4,190,989
Total Funds	4,218,350	4,190,989

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2025

Financial review of the position at the reporting date, 31 March 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

ACCM policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of ACCM to raise funding and commit expenditure to its objectives.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Significant events which have affected the financial performance and the financial position.

There is no specific events during the financial year. However, the charity navigated financial challenges effectively, ensuring continued support for beneficiaries despite economic pressures. Trustees remain committed to strengthening financial performance and sustainability through strategic planning and donor engagement.

Risks and uncertainties facing the charity.

The charity actively monitors and manages a variety of risks to ensure continued success and growth in order to meet its charitable objects. While the charity faces significant risks, a robust risk management framework, including strategic planning, transparency, and a commitment to long-term sustainability, allows the organisation to navigate these challenges effectively. The charity is actively managing the risk of increased construction costs through careful planning, strategic partnerships, and resourceful adjustments. While the challenge of rising construction costs is real, the charity remains committed to delivering sustainable, high-quality infrastructure that meets the needs of its beneficiaries.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2025

Principal funding sources in the year and how these support the key objectives of the charity.

The charity's funding sources enable it to effectively support its charitable objects and make a meaningful impact for its beneficiaries. By leveraging donations, the charity ensures that it has the necessary resources to continue its vital work.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The trustees are optimistic about the future of the charity and its ability to make a lasting impact. By focusing on current ongoing construction project, diversifying funding sources, and ensuring operational efficiency, the charity is well-positioned to continue addressing the most pressing issues of its charitable objects. The trustees' vision for the future is one of sustainability that benefits both current and future generations.

Custodian trustees holding the property on behalf of charity

Employment of disabled persons

No employment of disabled persons was made during the year.

Third party indemnity provisions

No third party indemnity provisions provided during the year.

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time this report was approved are aware:-

- a) There is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2025

Statement of Trustees's Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Charity Law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the board of trustees on 10 November 2025.



Abokor Ahmed (Nov 12, 2025, 8:35am)

Mr Abokor Ahmed
Trustee

Al-Huda Cultural Centre and Mosque

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 32 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Al-Huda Cultural Centre and Mosque

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

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), . I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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.



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Unit 301
Lock Studios
7 Corsican Square
London
E3 3YD

This report was signed on 10/11/2025

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2025 £	2025 £	2025 £
Income & Endowments from:				
Donations & Legacies	A1	161,385	-	161,385
Expenditure on:				
Raising funds	B1	8,877	-	8,877
Charitable activities	B2	124,147	-	124,147
Total expenditure	B	133,024	-	133,024
Net income for the year		28,361	-	28,361
Transfers between funds	C	(1,000)	-	(1,000)
Net income after transfers	A-B-C	27,361	-	27,361
Net movement in funds		27,361	-	27,361
Reconciliation of funds:-				
	E			
Total funds brought forward		4,190,989	-	4,190,989
Total funds carried forward		4,218,350	-	4,218,350

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 18 to 32 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Audited Prior Year Unrestricted Funds 2024 £	Audited Prior Year Restricted Funds 2024 £	Audited Prior Year Total Funds 2024 £
Income & Endowments from:				
Donations & Legacies	A1	953,608	-	953,608
Total income	A	<u>953,608</u>	<u>-</u>	<u>953,608</u>
Expenditure on:				
Raising funds	B1	12,000	-	12,000
Charitable activities	B2	70,431	-	70,431
Total expenditure	B	<u>82,431</u>	<u>-</u>	<u>82,431</u>
Net income for the year		871,177	-	871,177
Net income after transfers		<u>871,177</u>	<u>-</u>	<u>871,177</u>
Prior Year Adjustment	D3	-	-	-
Net movement in funds		<u>871,177</u>	<u>-</u>	<u>871,177</u>
Reconciliation of funds:-	E			
Total funds brought forward		3,319,812	-	3,319,812
Total funds carried forward		<u>4,190,989</u>	<u>-</u>	<u>4,190,989</u>

All activities derive from continuing operations

Al-Huda Cultural Centre and Mosque - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £
Funds generated in the year as detailed in the SOFA	27,361
Resources applied on functional fixed assets	(256,426)
Net resources available to fund charitable activities	<u>(229,065)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 18 to 32 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2025

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Accumulated funds brought forward	4,190,989	-	4,190,989
Recognised gains and losses before transfers	28,361	-	28,361
	4,219,350	-	4,219,350
(From)/To unrestricted revenue funds	(1,000)	-	(1,000)
Closing revenue funds	4,218,350	-	4,218,350

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Revenue accumulated funds	4,218,350	-	4,218,350

The notes attached on pages 18 to 32 form an integral part of these accounts.

**Al-Huda Cultural Centre and Mosque
Income and Expenditure Account for the year ended 31 March 2025 as required
by the Companies Act 2006**

	2025 £
Income	
Income from operations	161,385
Investment income	
Gross income in the year before exceptional items	161,385
Gross income in the year including exceptional items	161,385
Expenditure	
Charitable expenditure, excluding depreciation and amortisation	118,631
Depreciation and amortisation	3,321
Fundraising costs	8,877
Governance costs	2,195
Realised losses on disposals of social investments which are programme related	-
Total expenditure in the year	133,024

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2025

Net income before tax in the financial year	28,361
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	28,361
Retained surplus for the financial year	28,361

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 32 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Balance Sheet as at 31 March 2025

		SORP		
		Note Ref	2025	2024
			£	£
Fixed assets		A		
Tangible assets	7	A2	4,533,685	4,280,580
Current assets		B		
Debtors	8	B2	7,500	7,500
Cash at bank and in hand		B4	30,048	230,349
Total current assets			37,548	237,849
Creditors: amounts falling due within one year	10	C1	(5,600)	(6,440)
Net current assets			31,948	231,409
			4,565,633	4,511,989
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	11	C2	(347,283)	(321,000)
The total net assets of the charity			4,218,350	4,190,989

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	17	D3	4,218,350	4,190,989
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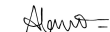
Designated Funds

Total charity funds			4,218,350	4,190,989
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity legislation, and the report of the Charities Act auditor is on page 11.



Abokor Ahmed (Nov 12, 2025, 8:35am)

Mr Abokor Ahmed

Trustee

Approved by the board of trustees on 10 November 2025

The notes attached on pages 18 to 32 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque

Cash Flow Statement for the year ended 31 March 2025

		2025 £	2024 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	56,125	1,060,827
Cash flows from investing activities			
Purchase of property, plant and equipment		(256,426)	(1,527,790)
Cash flows from financing activities			
Net cash provided by financing activities	C	-	-
Overall cash used in all activities	A+B+C	(200,301)	(466,963)
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2025		(200,301)	(466,963)
Cash and cash equivalents at 1 April 2024		230,349	697,312
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		30,048	230,349

Al-Huda Cultural Centre and Mosque

Cash Flow Statement for the year ended 31 March 2025 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities		27,361	871,177
Adjustments for :-			
Depreciation charges		3,321	4,050
Decrease in debtors		-	2,000
Increase in creditors, excluding loans		25,443	183,600
Net cash provided by operating activities	A	56,125	1,060,827
Analysis of cash and cash equivalents			
		2025 £	2024 £
Cash in hand at for the year ended 31 March 2025		30,048	230,349
Notice deposits - (less than 3 months)		-	-
Total cash and cash equivalents		30,048	230,349

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The financial statements have been prepared in accordance with:

- 1- The Charities Act 2011 (for charities in England and Wales) or relevant charity law.
- 2- The Charity Commission Statement of Recommended Practice (SORP) 2019 applicable to charities preparing their accounts in accordance with FRS 102 (Financial Reporting Standard applicable in the UK and Republic of Ireland).
- 3- The accounts are prepared under the historical cost convention, except for certain financial instruments and investments, which are stated at fair value where applicable.

The charity meets the definition of a public benefit entity under FRS 102 and applies the relevant accounting standards accordingly.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value of non-exchange transaction (donation).

Categories of Income

Income is categorised as from non-exchange transactions (donations & gifts) ONLY.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income from non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2025

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Investments in subsidiaries, associates and joint ventures SEE SORP MODULE 23 to 29 and adapt this text accordingly. Delete this row if not applicable. Deletion is not reversible

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

If this applies, enter suitable text to comply with SORP 10.26, if borrowing costs are capitalised or are not capitalised

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	0 % straight line
Fixtures & Fittings	18 % written down value
Motor vehicles	18 % written down value

If this applies, enter suitable text to comply with SORP 10.37 - enter text to give details of depreciation. Also give details of any policies in relation to impairment review. Delete this row if not applicable. Deletion is not reversible

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2025

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 7.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are valued at their settlement amount. If any, the provision must be reflected the best estimate of the expenditure required to settle the obligation at the reporting date.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

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

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2025

4 Net surplus before tax in the financial year

	2025 £	2024 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,321	4,050
Auditors' remuneration	95	3,600

5 Staff costs and emoluments

Salary costs	2025 £	2024 £
Gross Salaries excluding trustees and key management personnel	31,523	28,435
Trustees' Remuneration as detailed in note 0	-	-
Total salaries, wages and related costs	31,523	28,435

Numbers of full time employees or full time equivalents	2025	2024
The average number of total staff employed in the year was	4	4
The average number of part time staff employed in the year was	4	4
The average number of full time staff employed in the year was	-	-
The estimated full time equivalent number of all staff employed in the year was	4	4

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	4	4
The estimated full time equivalent number of all staff employed as above	4	4

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

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2025

7 Tangible fixed assets

	Land and Buildings	Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	4,262,130	22,500	-	4,284,630
Additions	256,426	-	-	256,426
At 31 March 2025	4,518,556	22,500	-	4,541,056
Depreciation				
At 1 April 2024	-	4,050	-	4,050
Charge for the year	-	3,321	-	3,321
At 31 March 2025	-	7,371	-	7,371
Net book value				
At 31 March 2025	4,518,556	15,129	-	4,533,685
At 31 March 2024	4,262,130	18,450	-	4,280,580

8 Debtors

	2025	2024
	£	£
Prepayments and accrued income	6,500	6,500
	6,500	6,500

9 Debtors due after one year

	2025	2024
	£	£
Other debtors	1,000	1,000
	1,000	1,000

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	4,860	5,700
Other creditors	740	740
	5,600	6,440

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2025

11 Creditors: amounts falling due after one year

	2025	2024
	£	£
Other creditors	347,283	321,000
	347,283	321,000

12 Loans to trustees included in debtors

During the year, the company has not provided any loans to trustees.

13 Guarantees made by the charity on behalf of trustees

During the year, the charity has not provided any guarantees on behalf of trustees.

14 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	4,190,989	3,319,812
Transfers out for the year	(1,000)	-
At 1 April 2024	4,189,989	3,319,812
Surplus after tax for the year	28,361	871,177
At 31 March 2025	4,218,350	4,190,989

15 No related party transactions

During the year, the company has no related party transactions.

16 Particulars of how particular funds are represented by assets and liabilities

<i>At 31 March 2025</i>	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	4,533,685	-	-	4,533,685
Investments at valuation:-				
Current Assets	37,548	-	-	37,548
Current Liabilities	(5,600)	-	-	(5,600)
Long Term Liabilities	(347,283)	-	-	(347,283)
	4,218,350	-	-	4,218,350
 At 1 April 2024				
	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	4,280,580	-	-	4,280,580
Investments at valuation:-				
Current Assets	237,849	-	-	237,849
Current Liabilities	(6,440)	-	-	(6,440)
Long Term Liabilities	(321,000)	-	-	(321,000)
	4,190,989	-	-	4,190,989

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2025

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 18 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	4,190,989	28,361	(1,000)	4,218,350
Total unrestricted and designated funds	4,190,989	28,361	(1,000)	4,218,350
Total charity funds	4,190,989	28,361	(1,000)	4,218,350

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025 £	2025 £	2025 £	2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	161,385	(133,024)	-	28,361
	161,385	(133,024)	-	28,361

19 Details of transfers between funds in the year as shown in Note 17

The transfers shown in note 17 above are:-

	2025 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(1,000)
Net transfers	(1,000)

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2025

20 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	N/A
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

21 Ultimate controlling party

The charity is under the control of its legal members.

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

22 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025 £	2025 £	2025 £	2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	92,260	-	92,260	254,184
Zahra Mohamoud	1,000	-	1,000	-
M Patel	1,000	-	1,000	-
A Roobel	1,000	-	1,000	-
A Noor	-	-	-	1,000
Abdirizak Noor	1,000	-	1,000	-
Y O Mire	-	-	-	2,320
Sarman	-	-	-	2,100
M Bashir	-	-	-	1,500
K Huda	-	-	-	5,000
Nehar	-	-	-	1,000
S Said	-	-	-	1,000
Total donations and gifts from individuals	96,260	-	96,260	268,104
Revenue grants and donations from non public bodies				
Care Solution	1,000	-	1,000	6,000
Tawfiq Masjid	-	-	-	1,443
All Season Food	-	-	-	1,000
Bergen Moske	-	-	-	3,031
Darussalam	-	-	-	1,223
East London NHS Foundation	-	-	-	1,050
Green Lane	-	-	-	1,500
Karin Housing	-	-	-	1,000
Lesta Packaging	-	-	-	2,500
Wild Beef Ltd	-	-	-	3,000
City Care	-	-	-	148,500
Ashaadibi Education	1,000	-	1,000	-
East End Computers	-	-	-	1,000
Willba Construction	-	-	-	2,000
Embassy of Kuwait	63,125	-	-	512,257
Total Donations from non public bodies	65,125	-	2,000	685,504
Total Donations and Legacies A1	161,385	-	98,260	953,608

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

23 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Gross wages and salaries - charitable activities	31,523	-	31,523	28,435
Charitable activity costs	2,690	-	2,690	2,531
Total direct spending	34,213	-	34,213	30,966

24 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Grants made to organisations	-	-	-	18,740
Total grantmaking costs	-	-	-	18,740

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Grants made to organisations	-	-	-	18,740
	-	-	-	18,740

25 Support costs for charitable activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Volunteer costs				
Travel and subsistence - volunteers	1,186	-	1,186	603
Premises Expenses				
Room Hire & Relevant Cost	6,500	-	6,500	3,000
Light heat and power	285	-	285	-
Cleaning and waste management	124	-	124	-
Premises repairs, renewals and	63,514	-	63,514	-
Property insurance	4,140	-	4,140	-

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Administrative overheads

Telephone, fax and internet	1,662	-	1,662	986
Stationery and printing	1,361	-	1,361	-
Advertising and marketing	361	-	361	144
Sundry expenses	-	-	-	1,681

Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	5,260	-	5,260	-
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Financial costs

Bank charges	25	-	25	4,561
Depreciation & Amortisation in total for	3,321	-	3,321	4,050

Support costs before reallocation	87,739	-	87,739	15,025
Total support costs	87,739	-	87,739	15,025

The basis of allocation of costs between activities is described under accounting policies

26 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Independent Examiner's fees	1,200	-	1,200	1,200
Auditor's fees	95	-	95	3,600
Reporting Accountant fees	900	-	900	900
Total Governance costs	2,195	-	2,195	5,700

27 Total Charitable expenditure

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	B2a	34,213	-	34,213	30,966
Total grantmaking costs	B2c	-	-	-	18,740
Total support costs	B2d	87,739	-	87,739	15,025
Total Governance costs	B2e	2,195	-	2,195	5,700
Total charitable expenditure	B2	124,147	-	124,147	70,431

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

28 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Fundraising publicity & marketing		8,877	-	8,877	12,000
Total fundraising costs	B1	8,877	-	8,877	12,000

Al-Huda Cultural Centre and Mosque

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

This analysis is classssified by activity and not by conventional nominal descriptions.

29 Analysis of income by activity

	SOFA ref	2025 £	2024 £
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	161,385	953,608
Categories of income			
Income from exchange transactions		161,385	953,608

30 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Hire of community centre					
Premises expenses	-	6,500	-	6,500	7,500
Charitable activity					
Direct costs	34,213	-	-	34,213	30,966
Volunteer costs	-	1,186	-	1,186	603
Premises expenses	-	68,063	-	68,063	-
Administrative overheads	-	3,384	-	3,384	2,811
Financial costs	-	3,321	-	3,321	4,050
Grantmaking costs	-	-	18,740	18,740	18,740
Total Charitable activity	34,213	75,954	18,740	128,907	57,170

Al-Huda Cultural Centre and Mosque

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Other charitable activities					
Professional fees	-	5,260	-	5,260	-
Financial costs	-	25	-	25	4,561
Total Other charitable activities	-	5,285	-	5,285	4,561

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Total Hire of community centre	-	6,500	-	6,500	7,500
Total Charitable activity	34,213	75,954	18,740	128,907	57,170
Total Other charitable activities	-	5,285	-	5,285	4,561
Total Governance costs as detailed in Note 26	-	2,195	-	2,195	5,700
Total charitable expenditure	34,213	89,934	18,740	142,887	74,931

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 27

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Accountancy Fee	2,195	-	-	-	2,195
Hire of community centre	-	-	-	6,500	6,500
Charitable activity	-	3,321	1,186	71,447	75,954
Other charitable activities	-	25	-	5,260	5,285
Grand Total	2,195	3,346	1,186	83,207	89,934

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Grants made to organisations	-	-	18,740	18,740	18,740
	-	-	18,740	18,740	18,740

Fuller details of grants made and related costs, including support costs, are shown in note 24.

Al-Huda Cultural Centre and Mosque

Activity analysis of Income and expenditure for the for the year ended 31 March 2025

31 Analysis of non charitable expenditure by activity

<i>Fundraising activities</i>	Fundraising activities 2025 £	Fundraising activities 2024 £
Direct fundraising costs	8,877	12,000
Indirect fundraising costs:-	-	-
Employee costs not included in direct costs	-	-
<i>Governance costs</i>	Governance costs 2025 £	Governance costs 2024 £
Other Expenditure - Governance costs as detailed in Note 26	2,195	5,700
Total non charitable expenditure	2025 £ 8,877	2024 £ 12,000
Total costs of Fundraising activities	8,877	12,000
Total non charitable expenditure	8,877	12,000

Accounts

The Charity Registration Number is :- 0292948

Al-Huda Cultural Centre and Mosque

Report and Accounts

31 March 2024



Al-Huda Cultural Centre and Mosque

Report and accounts for the year ended 31 March 2024

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of trustees' responsibilities	7
Independent Auditors' Report	7A
<i>Funds Statements:-</i>	
Statement of Financial Activities	8
Statement of Financial Activities - Prior Year statement	9
Movements in funds	11
Balance sheet	12
Cash flow statement	13
Notes to the accounts	14

Al-Huda Cultural Centre and Mosque
Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- Al-Huda Cultural Centre and Mosque

The charity is also known by its operating name, Al-Huda Cultural Centre & Mosque

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 0292948

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.

The Governing Document adopted on 11/10/1985 as amended 30/06/2020.

The trustees are all individuals.

The principal operating address of the charity are:-

91 Mile End Road
London
E1 4UJ

The Trustees in office on the date the report was approved were:-

Mr Abdi Hassan (Trustee), Mr Mohamed Ali Dirshe (Trustee), Mohamed-Amin Sheikh Bashir (Trustee), Mr Abokor Ahmed (Trustee), Mr Yasin Jama Ali (Trustee), Mr Barre Ibrahim Adan (Trustee), Mr Hussain Mohamed (Trustee), Mr Abdi Bille (Trustee) appointed on 27/05/2023, Mr Muse Yusuf Nur (Trustee), Mr Mohamed Abdi Dahir (Trustee) appointed on 27/05/2023, Mr Yusuf Osman Mire (Trustee), Mr Musse Farah Abdi (Trustee), Mr Faisal Ali (Trustee), Mr Farhan Ahmed (Trustee), Mr Abduljibar Ahmed Nur (Trustee), Mr Abdi-Rashiid Mohamed (Trustee), Mr Ali Mohamed Ahmed (Trustee), Mr Mohamed Abdi Aziz Ali (Trustee) resigned on 27/05/2023, Mr Abdi Bille (Trustee) resigned on 27/05/2023, and Ibrahim Mohamed Yusuf (Trustee) appointed on 27/05/2023.

Key Management Personnel;

Mr Abokor Ahmed (Chairman)
Mr Faisal Ali (Vice Chairman)
Mr Yusuf Osman Mire (Treasurer)
Mr Abdi-Rashid Mohamed (Secretary)

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2024

The following persons served as Trustees during the year ended 31 March 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

- a) Promote the benefit of the inhabitants of greater London and in particular those of Somali ethnic origin in such ways as are charitable.
- b) To advance the education of members of the Somali community by providing language, history art and Somali's culture classes.
- c) Relieve the poverty among the members of the Somali community in greater London.
- d) Assist the vulnerable members of the Somali community who are in need, such as sick, disabled and elders.
- e) Advance the Islamic religion to be understood in its context.
- f) Assist the Somali to access to the available facilities, including regeneration and leisure time occupation.

The main activities undertaken in relation to those purposes during the year.

We have encouraged our community to raise money for good causes for those in desperate need of basic human necessities such as food/food and medicine for areas affected around the world and especially those affected by war and severe natural disasters.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

- 1. Home work club and Mother tongue,
- 2. ESOL Classes,
- 3. Educational & Cultural Workshops,
- 4. Advice, Advocacy & Information on immigration, housing, benefits, hospitals, support letters, and signing documents,
- 5. Family affairs such as marriage, mediation, counselling and guidance, domestic violence, support,
- 6. Women's program in which they manage their affairs, by engaging in the activities and support held at cultural centre,
- 7. Substance misuse advice and guidance,
- 8. Elderly program such as advice and support; and
- 9. Self-help youth work and advice,
- 10. Islamic propagation: such as study circles, Islamic weekend School,
- 11. Treating the sick people with holy Quran especially those who have incurable diseases,
- 12. Five times a day, Friday, Ramadan prayer facilities,
- 13. Ramadan (evening meal) program; and
- 14. Socialising and encouraging users to participate in the organisation activities and decision making processes.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2024

The contribution of volunteers during the year.

Volunteers are an essential part of our charity, dedicating their time, skills, and efforts to support our charitable objects. Their contributions help us maximise the impact of our resources.

The main achievements and performance of the charity during the year.

The Al-Huda cultural Centre and Mosque has been providing services to the local community in East London.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We secured relocation space for the organisation in order to continue our commitment to provide service to the service users such as advice and guidance, mediation daily prayer spaces (seven days a week), and Friday, Taraweeh and Eid prayer hall. We also secured funding.

At this stage, the Al-Huda involved well with the community and we established three sub-committees in order to engage our service users. These committees are fundraising committee, technical committee and publicity and marketing committee.

The degree to which the achievements and performance during the year have benefited wider society.

The charity benefits the wider society by enhancing facilities at madressah and masjid.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

At the annual general meeting all the trustees shall retire from office and at every subsequent annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she shall retire.

As set out in the Constitution the chair of the trustees is nominated by Al Huda, One new trustee is elected annually by the members of the charitable company attending the Annual General Meeting and another one to be co-opted.

The policies and procedures for the induction and training of trustees.

Management Committee Members receive an induction pack detailing their responsibilities, Code of Conducts, meeting timetable, conflict of interest policy and declaration forms, CC3 (Responsibilities of Charity Trustees) paper and equal opportunity policies. Management Committee Members volunteering for personnel, day to day activities and financial Sub-committees.

Induction of new Management Committee members will wherever possible be undertaken by the two most senior office holders and most senior staff members who have already undergone the induction procedure.

The new Management Committee member will be shown round the Al Huda Premises and offices, and will be expected to familiarise themselves with the services provided and who takes the lead in providing those services.

The inductors will provide the new Management Committee member with the following documents:

- a. The most up to date Charity Commission booklets outlining their roles and responsibilities
- b. The Constitution
- c. The Policies and Procedures File
- d. The Annual Report
- e. The minutes of Trustees meetings

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2024

The charity's organisational structure.

Al-Huda Cultural Centre and Mosque (ACCM) is a registered charitable voluntary organisation established in October 1985.

Al Huda Cultural Centre & Mosque (ACCM) continue to attract increasing numbers of users and visitors every day, the services we offer to help our communities are bursting at the seams to cope with demand, waiting lists are growing and pressure is mounting to create additional capacity. It is remarkable how ACCM team both Management Committee and staff are all worked hard and how much ACCM has achieved since its incorporation.

How the charity makes decisions and how decisions are delegated.

The charity operates with a clear governance structure, ensuring that decisions are strategic, transparent, and accountable. Trustees lead high-level decision-making while delegating day-to-day operations to committees, staff, and volunteers, ensuring efficient service delivery to those in need.

The Chairman and other senior management personnel to whom day to day management is delegated

The CM and senior management team play a critical role in translating strategy into action, ensuring the charity operates efficiently and continues to support those in need. Their accountability to the Board of Trustees ensures that all activities align with the charitable objects.

Setting pay and remuneration of key management personnel

The charity ensures that key management pay is fair, responsible, and in line with sector norms, while maintaining financial prudence and public trust. Trustee oversight ensures accountability, and regular reviews keep remuneration competitive yet ethical.

The charity's relationships with related parties.

The charity upholds strict governance policies to manage related party relationships, ensuring that all transactions are ethical, transparent, and aligned with the charity's objects.

The trustees' bankers and advisors

Bankers	Barclays Bank
Accountants	Birchtree Sullivan

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	871,177	461,214
Unrestricted Revenue Funds available for the general purposes of the charity	4,190,989	3,319,812
Total Funds	4,190,989	3,319,812

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2024

Financial review of the position at the reporting date, 31 March 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

ACCM policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of ACCM to raise funding and commit expenditure to its objectives.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Significant events which have affected the financial performance and the financial position.

There is no specific events during the financial year. However, the charity navigated financial challenges effectively, ensuring continued support for beneficiaries despite economic pressures. Trustees remain committed to strengthening financial performance and sustainability through strategic planning and donor engagement.

Risks and uncertainties facing the charity.

The charity actively monitors and manages a variety of risks to ensure continued success and growth in order to meet its charitable objects. While the charity faces significant risks, a robust risk management framework, including strategic planning, transparency, and a commitment to long-term sustainability, allows the organisation to navigate these challenges effectively. The charity is actively managing the risk of increased construction costs through careful planning, strategic partnerships, and resourceful adjustments. While the challenge of rising construction costs is real, the charity remains committed to delivering sustainable, high-quality infrastructure that meets the needs of its beneficiaries.

Principal funding sources in the year and how these support the key objectives of the charity.

The charity's funding sources enable it to effectively support its charitable objects and make a meaningful impact for its beneficiaries. By leveraging donations, the charity ensures that it has the necessary resources to continue its vital work.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2024

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

The trustees are optimistic about the future of the charity and its ability to make a lasting impact. By focusing on current ongoing construction project, diversifying funding sources, and ensuring operational efficiency, the charity is well-positioned to continue addressing the most pressing issues of its charitable objects. The trustees' vision for the future is one of sustainability that benefits both current and future generations.

Custodian trustees holding the property on behalf of charity

The following trustees hold the property on behalf of the charity:

- 1- Mohamed Abdi Dahir
- 2- Ibrahim Mohamed Yusuf

Employment of disabled persons

No employment of disabled persons was made during the year.

Third party indemnity provisions

No third party indemnity provisions provided during the year.

Charity's Auditor

Ghafoor Ahmad Khattak
Chartered Certified Accountants and Registered Auditor
Accountax UK Ltd
21 Kingsbridge
London
SW1X 7LY

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2024

Statement of Trustees's Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Charity Law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the board of trustees on 31 January 2025.



Abokor Ahmed (Fri, 31st Jan 2025
17:01:36 GMT)

Mr Abokor Ahmed
Trustee

Al-Huda Cultural Centre and Mosque

Independent Auditor's Report to the Trustees of Al-Huda Cultural Centre & Mosque

Opinion

We have audited the financial statements of Al-Huda Cultural Centre & Mosque (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet as at 31 March 2024, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Al-Huda Cultural Centre and Mosque

Independent Auditor's Report to the Trustees of Al-Huda Cultural Centre & Mosque

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is as follows:

- our audit included assessing the entity's compliance with applicable laws and regulations,
- evaluating the risk of material misstatement due to fraud, and performing procedures designed to respond to those risks,
- inquiries with management and those charged with governance, testing journal entries, reviewing significant accounting estimates for potential bias, and examining transactions and disclosures for any indications of irregularities.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Al-Huda Cultural Centre and Mosque

Independent Auditor's Report to the Trustees of Al-Huda Cultural Centre & Mosque

Other matters

The financial statements for the year ended 31 March 2023, forming the corresponding figures of the financial statements for the year ended 31 March 2024, are unaudited.



Ghafoor Ahmad Khattak (Senior Statutory Auditor)
For and on behalf of Accountax (UK) Ltd, Statutory Auditor

Chartered Certified Accountant and Registered Auditors

21 Knightsbridge
London
England
SW1X 7LY

Date: 31/01/2025

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Audited Current year Unrestricted Funds	Audited Current year Restricted Funds	Audited Current year Total Funds
		2024 £	2024 £	2024 £
Income & Endowments from:				
Donations & Legacies	A1	953,608	-	953,608
Expenditure on:				
Raising funds	B1	12,000	-	12,000
Charitable activities	B2	70,431	-	70,431
Total expenditure	B	82,431	-	82,431
Net income for the year		871,177	-	871,177
Net income after transfers	A-B-C	871,177	-	871,177
Other recognised gains/(losses)				
Net movement in funds		871,177	-	871,177
Reconciliation of funds:-				
Total funds brought forward		3,319,812	-	3,319,812
Total funds carried forward		4,190,989	-	4,190,989

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 14 to 26 form an integral part of these accounts.

**Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for
the year ended 31 March 2024**

	SORP Ref	Un-audited Prior Year Unrestricted Funds 2023 £	Un-audited Prior Year Restricted Funds 2023 £	Un-audited Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	509,946	-	509,946
Total income	A	<u>509,946</u>	<u>-</u>	<u>509,946</u>
Expenditure on:				
Charitable activities	B2	47,901	-	47,901
Total expenditure	B	<u>47,901</u>	<u>-</u>	<u>47,901</u>
Net income for the year		462,045	-	462,045
Net income after transfers		<u>462,045</u>	<u>-</u>	<u>462,045</u>
Other recognised gains/(losses)				
Prior Year Adjustment	D3	(831)	-	(831)
Net movement in funds		<u>461,214</u>	<u>-</u>	<u>461,214</u>
Reconciliation of funds:-				
Total funds brought forward	E	2,858,598	-	2,858,598
Total funds carried forward		<u>3,319,812</u>	<u>-</u>	<u>3,319,812</u>
All activities derive from continuing operations				

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2024

Statement of Total Recognised Gains and Losses for the year ended 31 March 2024

	Audited 2024 £
Surplus for the year :-	
Net excess of income over expenditure from operations before tax	871,177
<i>Income from operations before tax in the Statement of Financial Activities</i>	871,177
Extraordinary items	-
<i>Surplus as shown in the Income and Expenditure account</i>	871,177
Net Movement in funds before taxation	871,177
Funds generated in the year as shown on Statement of Financial Activities	871,177

The notes attached on pages 14 to 26 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024 £
Funds generated in the year as detailed in the SOFA	871,177
Resources applied on functional fixed assets	(1,527,790)
Net resources available to fund charitable activities	(656,613)

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 14 to 26 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2024

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Accumulated funds brought forward (Un-audited)	3,319,812	-	3,319,812
Recognised gains and losses before transfers (Audited)	871,177	-	871,177
	4,190,989	-	4,190,989
Exceptional items	-	-	-
Closing revenue funds	4,190,989	-	4,190,989

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Revenue accumulated funds	4,190,989	-	4,190,989

The notes attached on pages 14 to 26 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Balance Sheet as at 31 March 2024

		SORP	Audited	Un-audited
	Note	Ref	2024	2023
			£	£
Fixed assets		A		
Tangible assets	8	A2	4,280,580	2,756,840
Current assets		B		
Debtors	9	B2	7,500	9,500
Cash at bank and in hand		B4	230,349	697,312
Total current assets			<u>237,849</u>	<u>706,812</u>
Creditors: amounts falling due within one year	11	C1	<u>(6,440)</u>	<u>(2,840)</u>
Net current assets			231,409	703,972
			<u>4,511,989</u>	<u>3,460,812</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	12	C2	(321,000)	(141,000)
The total net assets of the charity			<u>4,190,989</u>	<u>3,319,812</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	18	D3	4,190,989	3,319,812
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Designated Funds

Total charity funds			<u>4,190,989</u>	<u>3,319,812</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.



er charity legislation, and the report of the Charities Act auditor is on page 7.

Abokor Ahmed (Fri, 31st Jan 2025)
Mr. Abokor Ahmed
 Trustee

Approved by the board of trustees on 31 January 2025

The notes attached on pages 14 to 26 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque

Cash Flow Statement for the year ended 31 March 2024

		Audited 2024 £	Un-audited 2023 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	1,060,827	456,954
Cash flows from investing activities			
Purchase of property, plant and equipment		(1,527,790)	(316,710)
Cash flows from financing activities			
Net cash provided by financing activities	C	-	-
Overall cash (used in)/provided by all activities	A+B+C	(466,963)	140,244
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2024		(466,963)	140,244
Cash and cash equivalents at 1 April 2023		697,312	557,068
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		230,349	697,312

Al-Huda Cultural Centre and Mosque

Cash Flow Statement for the year ended 31 March 2024 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities		871,177	462,045
Adjustments for :-			
Depreciation charges		4,050	-
Write downs of investments		-	-
Net losses on investment assets		-	-
Other gains and losses		-	(831)
Decrease in debtors		2,000	-
Increase/(decrease) in creditors, excluding loans		183,600	(4,260)
Net cash provided by operating activities	A	1,060,827	456,954
Analysis of cash and cash equivalents			
		2024 £	2023 £
Cash in hand at for the year ended 31 March 2024		230,349	697,312
Notice deposits - (less than 3 months)		-	-
Total cash and cash equivalents		230,349	697,312

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The financial statements have been prepared in accordance with:

- 1- The Charities Act 2011 (for charities in England and Wales) or relevant charity law.
- 2- The Charity Commission Statement of Recommended Practice (SORP) 2019 applicable to charities preparing their accounts in accordance with FRS 102 (Financial Reporting Standard applicable in the UK and Republic of Ireland).
- 3- The accounts are prepared under the historical cost convention, except for certain financial instruments and investments, which are stated at fair value where applicable.

The charity meets the definition of a public benefit entity under FRS 102 and applies the relevant accounting standards accordingly.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value of non-exchange transaction (donation).

Categories of Income

Income is categorised as from non-exchange transactions (donations & gifts) ONLY.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income from non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Freehold property	0 % straight line
Fixtures & Fittings	18 % written down value

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 8.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are valued at their settlement amount. If any, the provision must be reflected the best estimate of the expenditure required to settle the obligation at the reporting date.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

3 Winding up or dissolution of the charity

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

4 Net surplus before tax in the financial year

	Audited 2024	Un-audited 2023
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	4,050	-
Auditors' remuneration	3,600	-

5 Prior Year Adjustment

	Audited 2024	Un-audited 2023
	£	£
PYA	-	831
	-	831

6 Staff costs and emoluments

	Audited 2024	Un-audited 2023
	£	£
Gross Salaries excluding trustees and key management personnel	28,435	25,450
Trustees' Remuneration	-	-

Total salaries, wages and related costs

28,435	25,450
--------	--------

Numbers of full time employees or full time equivalents

	Audited 2024	Un-audited 2023
The average number of total staff employed in the year was	4	4
The average number of part time staff employed in the year was	4	4
The average number of full time staff employed in the year was	-	-
The estimated full time equivalent number of all staff employed in the year was	4	4

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	4	4
<i>The estimated full time equivalent number of all staff employed as above</i>	4	4

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

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Tangible fixed assets

	Land and Buildings	Fixtures & Fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2023	2,756,840	-	-	2,756,840
Additions	1,505,290	22,500	-	1,527,790
At 31 March 2024	4,262,130	22,500	-	4,284,630
Depreciation				
Charge for the year	-	4,050	-	4,050
At 31 March 2024	-	4,050	-	4,050
Net book value				
At 31 March 2024	4,262,130	18,450	-	4,280,580
At 31 March 2023	2,756,840	-	-	2,756,840

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

9 Debtors	Audited 2024 £	Un-audited 2023 £
Prepayments and accrued income	6,500	1,500
	6,500	1,500
10 Debtors due after one year	Audited 2024 £	Un-audited 2023 £
Other debtors	1,000	8,000
	1,000	8,000
11 Creditors: amounts falling due within one year	Audited 2024 £	Un-audited 2023 £
Accruals	5,700	2,100
Other creditors	740	740
	6,440	2,840
12 Creditors: amounts falling due after one year	Audited 2024 £	Un-audited 2023 £
Other creditors	321,000	141,000
	321,000	141,000
13 Loans to trustees included in debtors		
During the year, the company has not provided any loans to trustees.		
14 Guarantees made by the charity on behalf of trustees		
During the year, the charity has not provided any guarantees on behalf of trustees.		
15 Income and Expenditure account summary	Audited 2024 £	Un-audited 2023 £
At 1 April 2023	3,319,812	2,858,598
Surplus after tax for the year	871,177	461,214
At 31 March 2024	4,190,989	3,319,812
16 No related party transactions		
During the year, the company has no related party transactions.		

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

17 Particulars of how particular funds are represented by assets and liabilities

<i>At 31 March 2024 (Audited)</i>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	4,280,580	-	-	4,280,580
Investments at valuation:-				
Current Assets	237,849	-	-	237,849
Current Liabilities	(6,440)	-	-	(6,440)
Long Term Liabilities	(321,000)	-	-	(321,000)
	4,190,989	-	-	4,190,989
<i>At 1 April 2023 (Un-audited)</i>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,756,840	-	-	2,756,840
Investments at valuation:-				
Current Assets	706,812	-	-	706,812
Current Liabilities	(2,840)	-	-	(2,840)
Long Term Liabilities	(141,000)	-	-	(141,000)
	3,319,812	-	-	3,319,812

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Un-audited Funds brought forward from 2023 £	Audited Movement in funds in 2024 £	Audited Transfers between funds in 2024 £	Funds carried forward to 2025 £
		See Note 19		
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	3,319,812	871,177	-	4,190,989
Total unrestricted and designated funds	3,319,812	871,177	-	4,190,989
Total charity funds	3,319,812	871,177	-	4,190,989

19 Analysis of movements in funds over the year as shown in Note 18

	Audited Income 2024 £	Audited Expenditure 2024 £	Audited Other Gains & Losses 2024 £	Audited Movement in funds 2024 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	953,608	(82,431)	-	871,177
	953,608	(82,431)	-	871,177

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

20 The purposes for which the funds as detailed in note 18 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	N/A
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

21 Ultimate controlling party

The charity is under the control of its legal members.

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP

This analysis is classssified by conventional nominal descriptions and not by activity.

22 Donations and Legacies

	Audited Current year Unrestricted Funds	Audited Current year Restricted Funds	Audited Current year Total Funds	Un-audited Prior Year Total Funds
	2024 £	2024 £	2024 £	2023 £
Donations and gifts from individuals				
Total donations and gifts from individuals	268,104	-	268,104	381,762
Revenue grants and donations from non public bodies				
Total Donations from non public bodies	685,504	-	173,247	128,184
Total Donations and Legacies A1	953,608	-	441,351	509,946

23 Expenditure on charitable activities - Direct spending

	Audited Current year Unrestricted Funds	Audited Current year Restricted Funds	Audited Current year Total Funds	Un-audited Prior Year Total Funds
	2024 £	2024 £	2024 £	2023 £
Gross wages and salaries - charitable activities	28,435	-	28,435	25,450
Charitable activity costs	2,531	-	2,531	-
Total direct spending B2a	30,966	-	30,966	25,450

24 Expenditure on charitable activities- Grant funding of activities

	Audited Current year Unrestricted Funds	Audited Current year Restricted Funds	Audited Current year Total Funds	Un-audited Prior Year Total Funds
	2024 £	2024 £	2024 £	2023 £
Grants made to organisations	18,740	-	18,740	1,787
Total grantmaking costs B2c	18,740	-	18,740	1,787

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

25 Support costs for charitable activities

	Audited Current year Unrestricted Funds 2024 £	Audited Current year Restricted Funds 2024 £	Audited Current year Total Funds 2024 £	Un-audited Prior Year Total Funds 2023 £
Volunteer costs				
Travel and subsistence - volunteers	603	-	603	-
Premises Expenses				
Room Hire & Relevant Cost	3,000	-	3,000	7,500
Administrative overheads				
Telephone, fax and internet	986	-	986	1,112
Advertising and marketing	144	-	144	58
Sundry expenses	1,681	-	1,681	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	-	-	-	900
Other legal and professional	-	-	-	3,618
Financial costs				
Bank charges	4,561	-	4,561	5,376
Depreciation & Amortisation in total for	4,050	-	4,050	-
Support costs before reallocation	15,025	-	15,025	18,564
Total support costs	15,025	-	15,025	18,564

The basis of allocation of costs between activities is described under accounting policies

26 Other Expenditure - Governance costs

	Audited Current year Unrestricted Funds 2024 £	Audited Current year Restricted Funds 2024 £	Audited Current year Total Funds 2024 £	Un-audited Prior Year Total Funds 2023 £
Independent Examiner's fees	1,200	-	1,200	1,200
Auditor's fees	3,600	-	3,600	-
Reporting Accountant fees	900	-	900	900
Total Governance costs	5,700	-	5,700	2,100

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

27 Total Charitable expenditure

		Audited Current year Unrestricted Funds	Audited Current year Restricted Funds	Audited Current year Total Funds	Un-audited Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Total direct spending	B2a	30,966	-	30,966	25,450
Total grantmaking costs	B2c	18,740	-	18,740	1,787
Total support costs	B2d	15,025	-	15,025	18,564
Total Governance costs	B2e	5,700	-	5,700	2,100
Total charitable expenditure	B2	70,431	-	70,431	47,901

28 Expenditure on raising funds and costs of investment management

		Audited Current year Unrestricted Funds	Audited Current year Restricted Funds	Audited Current year Total Funds	Un-audited Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Fundraising publicity & marketing		12,000	-	12,000	-
Total fundraising costs	B1	12,000	-	12,000	-

Al-Huda Cultural Centre and Mosque

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

This analysis is classssified by activity and not by conventional nominal descriptions.

29 Analysis of income by activity		Audited	Un-audited
	SOFA ref	2024	2023
		£	£
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	953,608	509,946
Categories of income			
Income from exchange transactions		953,608	509,946

30 Analysis of charitable expenditure by activity

Activity				Audited	Un-audited
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Hire of community centre					
Premises expenses	-	3,000	-	3,000	7,500
Charitable activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Direct costs	30,966	-	-	30,966	25,450
Volunteer costs	-	603	-	603	-
Premises expenses	-	-	-	-	-
Administrative overheads	-	2,811	-	2,811	1,170
Financial costs	-	4,050	-	4,050	-
Grantmaking costs	-	-	18,740	18,740	-
Total Charitable activity	30,966	7,464	18,740	57,170	28,407

Al-Huda Cultural Centre and Mosque

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

	Direct costs	Support costs	Grant funding of activities	Audited Total	Un-audited Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Other charitable activities					
Professional fees	-	-	-	-	4,518
Financial costs	-	4,561	-	4,561	5,376
Total Other charitable activities	-	4,561	-	4,561	9,894

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Audited Total	Un-audited Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Total Hire of community centre	-	3,000	-	3,000	7,500
Total Charitable activity	30,966	7,464	18,740	57,170	28,407
Total Other charitable activities	-	4,561	-	4,561	9,894
Total Governance costs as detailed in Note 26	-	5,700	-	5,700	2,100
Total charitable expenditure	30,966	20,725	18,740	70,431	47,901

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 27

Analysis of support and governance costs by charitable activities

	Governance	Finance	Human Resources	Other Overheads	Audited Total
Activity					
Accountancy & Audit Fee	5,700	-	-	-	5,700
Hire of community centre	-	-	-	3,000	3,000
Charitable activity	-	4,050	603	2,811	7,464
Other charitable activities	-	4,561	-	-	4,561
Grand Total	5,700	8,611	603	5,811	20,725

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Audited Total	Un-audited Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Grants made to orgainsations	18,740	-	-	18,740	1,787
	18,740	-	-	18,740	1,787

Fuller details of grants made and related costs, including support costs, are shown in note 24.

Al-Huda Cultural Centre and Mosque

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

31 Analysis of non charitable expenditure by activity

<i>Fundraising activities</i>	Audited Fundraising activities 2024 £	Un-audited Fundraising activities 2023 £
Direct fundraising costs	12,000	-
<i>Governance costs</i>	Governance costs 2024 £	Governance costs 2023 £
Other Expenditure - Governance costs as detailed in Note 26	5,700	2,100
<i>Total non charitable expenditure</i>	Audited 2024 £	Un-audited 2023 £
Total costs of Fundraising activities	12,000	-
Total non charitable expenditure	12,000	-

Accounts

The Charity Registration Number is :- 0292948

Al-Huda Cultural Centre and Mosque

Report and Accounts

31 March 2023



Al-Huda Cultural Centre and Mosque

Report and accounts for the year ended 31 March 2023

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	5
Independent Examiner's Report	6
<i>Funds Statements:-</i>	
Statement of Financial Activities	8
Statement of Financial Activities - Prior Year statement	9
Movements in funds	10
Income and Expenditure account	11
Summary of funds	11
Balance sheet	12
Cash flow statement	13
Notes to the accounts	14

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Al-Huda Cultural Centre and Mosque

The charity is also known by its operating name, Al-Huda Cultural Centre & Mosque

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 0292948

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.

The Governing Document is dated 11 October 1985

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

91 Mile End Road
London
E1 4UJ

The Trustees in office on the date the report was approved were:-

Mr Abdi Hassan (Trustee), Mr Mohamed Ali Dirshe (Trustee), Mohamed-Amin Sheikh Bashir (Trustee), Mr Abokor Ahmed Saleban (Trustee), Mr Yasin Jama Ali (Trustee), Mr Barre Ibrahim Adan (Trustee), Mr Hussain Mohamed (Trustee), Mr Abdi Bille (Trustee), Mr Muse Yusuf Nur (Trustee), Mr Mohamed Abdi Aziz Ali (Trustee), Mr Yusuf Osman Mire (Trustee), Mr Musse Farah Abdi (Trustee), Mr Faisal Ali (Trustee), Mr Farhan Ahmed (Trustee), Mr Abduljibar Ahmed Nur (Trustee), Mr Abdi-Rashiid Mohamed (Trustee), and Mr Ali Mohamed Ahmed (Trustee).

The following persons served as Trustees during the year ended 31 March 2023 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

- a) Promote the benefit of the inhabitants of greater London and in particular those of Somali ethnic origin in such ways as are charitable.
- b) To advance the education of members of the Somali community by providing language, history art and Somali's culture classes.
- c) Relieve the poverty among the members of the Somali community in greater London.
- d) Assist the vulnerable members of the Somali community who are in need, such as sick, disabled and elders.
- e) Advance the Islamic religion to be understood in its context.
- f) Assist the Somali to access to the available facilities, including regeneration and leisure time occupation.

The main activities undertaken in relation to those purposes during the year.

We have encouraged our community to raise money for good causes for those in desperate need of basic human necessities such as food/food and medicine for areas affected around the world and especially those affected by war and severe natural disasters.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

1. Home work club and Mother tongue,
2. ESOL Classes,
3. Educational & Cultural Workshops,
4. Advice, Advocacy & Information on immigration, housing, benefits, hospitals, support letters, and signing documents,
5. Family affairs such as marriage, mediation, counselling and guidance, domestic violence, support,
6. Women's program in which they manage their affairs, by engaging in the activities and support held at cultural centre,
7. Substance misuse advice and guidance,
8. Elderly program such as advice and support; and
9. Self-help youth work and advice,
10. Islamic propagation: such as study circles, Islamic weekend School,
11. Treating the sick people with holy Quran especially those who have incurable diseases,
12. Five time a day, Friday, Ramadan prayer facilities,
13. Ramadan (evening meal) program; and
14. Socialising and encouraging users to participate the organisation activities and decision making processes.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2023

The main achievements and performance of the charity during the year.

The Al-Huda cultural Centre and Mosque has been providing services to the local community in East London for over 17 years. We are currently under development in order to facilitate for the high volume of our service users. We closed the building in May 2016 in order to start the demolition.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We secured relocation space for the organisation in order to continue our commitment to provide service to the service users such as advice and guidance, mediation daily prayer spaces (seven days a week), and Friday, Taraweeh and Eid prayer hall. We also secured funding.

At this stage, the Al-Huda involved well with the community and we established three sub-committees in order to engage our service users. These committees are fundraising committee, technical committee and publicity and marketing committee.

The degree to which the achievements and performance during the year have benefited wider society.

The charity benefits the wider society by enhancing facilities at madressah and masjid.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

At the annual general meeting all the trustees shall retire from office and at every subsequent annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she shall retire.

As set out in the Constitution the chair of the trustees is nominated by Al Huda, One new trustee is elected annually by the members of the charitable company attending the Annual General Meeting and another one to be co-opted.

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	461,214	930,673

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2023

Unrestricted Revenue Funds available for the general purposes of the charity	3,319,812	2,858,598
Total Funds	3,319,812	2,858,598

Financial review of the position at the reporting date, 31 March 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

ACCM policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of ACCM to raise funding and commit expenditure to its objectives.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

N/A

Third party indemnity provisions

N/A

Independent Accountant

Imran Asif FCCA

Member of Chartered Certified Accountants

Unit 301

Lock Studios

7 Corsican Square

London

E3 3YD

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2023

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report was approved by the board of trustees on 18 September 2023.



Abokor Ahmed (Oct 3, 2023, 2:42pm)

Mr Abokor Ahmed Saleban
Trustee

Al-Huda Cultural Centre and Mosque

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 24 for the year ended 31 March 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Al-Huda Cultural Centre and Mosque

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

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), . I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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.



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Unit 301
Lock Studios
7 Corsican Square
London
E3 3YD

This report was signed on 18 September 2023

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2023 £	2023 £	2023 £
Income & Endowments from:				
Donations & Legacies	A1	509,946	-	509,946
Expenditure on:				
Charitable activities	B2	47,901	-	47,901
Total expenditure	B	47,901	-	47,901
Net income for the year		462,045	-	462,045
Net income after transfers	A-B-C	462,045	-	462,045
Other recognised gains/(losses)				
Extraordinary items	D3	(831)	-	(831)
Net movement in funds		461,214	-	461,214
Reconciliation of funds:-				
Total funds brought forward	E	2,858,598	-	2,858,598
Total funds carried forward		3,319,812	-	3,319,812

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 14 to 24 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	288,666	-	972,617
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	288,666	-	972,617
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	42,969	-	41,944
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Total expenditure	B	42,969	-	41,944
Net gains on investments	B4	-	-	-
Net income for the year		245,697	-	930,673
Transfers between funds	C	(1,676)	-	1,676
Net income after transfers		244,021	-	932,349
Other recognised gains/(losses)		-	-	-
Net gains on revaluation of fixed assets	D1	-	-	-
Net actuarial gains on defined pension benefit schemes	D2	-	-	-
Costs of fundamental reorganisation or restructuring	D3	-	-	-
Extraordinary items	D3	-	-	-
Net movement in funds		244,021	-	932,349
Reconciliation of funds:-	E			
Total funds brought forward		1,929,601	-	1,929,601
Total funds carried forward		2,173,622	-	2,861,950

All activities derive from continuing operations

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2023

Statement of Total Recognised Gains and Losses for the year ended 31 March 2023

	2023 £
Surplus for the year :-	
Net excess of income over expenditure from operations before tax	462,045
Income from operations before tax in the Statement of Financial Activities	462,045
Extraordinary items	(831)
Surplus as shown in the Income and Expenditure account	461,214
Net Movement in funds before taxation	461,214
Funds generated in the year as shown on Statement of Financial Activities	461,214

The notes attached on pages 14 to 24 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023 £
Funds generated in the year as detailed in the SOFA	461,214
Resources applied on functional fixed assets	(316,710)
Net resources available to fund charitable activities	144,504

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 14 to 24 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Accumulated funds brought forward	2,858,598	-	2,858,598
Recognised gains and losses before transfers	462,045	-	462,045
	3,320,643	-	3,320,643
(From)/To unrestricted revenue funds	-	-	-
Exceptional items	(831)	-	(831)
Closing revenue funds	3,319,812	-	3,319,812

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Revenue accumulated funds	3,319,812	-	3,319,812

The notes attached on pages 14 to 24 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2023

**Al-Huda Cultural Centre and Mosque
Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006**

	2023 £
Income	
Income from operations	509,946
Investment income	
Gross income in the year before exceptional items	509,946
Gross income in the year including exceptional items	509,946
Expenditure	
Charitable expenditure, excluding depreciation and amortisation	45,801
Governance costs	2,100
Realised losses on disposals of social investments which are programme related	-
Total expenditure in the year	47,901
Extraordinary items	831
Net income before tax in the financial year	461,214
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	461,214
Retained surplus for the financial year	461,214

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 24 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Balance Sheet as at 31 March 2023

		SORP		
		Note Ref	2023	2022
			£	£
Fixed assets		A		
Tangible assets	7	A2	2,756,840	2,440,130
Current assets		B		
Debtors	8	B2	9,500	9,500
Cash at bank and in hand		B4	697,312	557,068
Total current assets			<u>706,812</u>	<u>566,568</u>
Creditors: amounts falling due within one year	10	C1	<u>(2,840)</u>	<u>(2,100)</u>
Net current assets			703,972	564,468
			<u>3,460,812</u>	<u>3,004,598</u>
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	11	C2	(141,000)	(146,000)
The total net assets of the charity			<u>3,319,812</u>	<u>2,858,598</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	17	D3	3,319,812	2,858,598
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Designated Funds

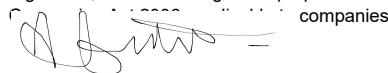
Total charity funds			<u>3,319,812</u>	<u>2,858,598</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the companies subject to the small companies regime.



Abokor Ahmed (Oct 3, 2023, 2:42pm)

Mr Abokor Ahmed Saleban

Trustee

Approved by the board of trustees on 18 September 2023

The notes attached on pages 14 to 24 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque

Cash Flow Statement for the year ended 31 March 2023

		2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	456,954	930,673
Cash flows from investing activities			
Purchase of property, plant and equipment		(316,710)	(1,309,527)
Cash flows from financing activities			
Net cash provided by financing activities	C	-	-
Overall cash provided by /(used in)all activities	A+B+C	140,244	(378,854)
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2023		140,244	(378,854)
Cash and cash equivalents at 1 April 2022		557,068	557,068
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		697,312	178,214

Al-Huda Cultural Centre and Mosque

Cash Flow Statement for the year ended 31 March 2023 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities		462,045	930,673
Adjustments for :-			
Write downs of investments		-	-
Net losses on investment assets		-	-
Other gains and losses		(831)	-
Decrease in creditors, excluding loans		(4,260)	-
Net cash provided by operating activities	A	456,954	930,673
Analysis of cash and cash equivalents			
		2023 £	2022 £
Cash in hand at for the year ended 31 March 2023		697,312	557,068
Notice deposits - (less than 3 months)		-	-
Total cash and cash equivalents		697,312	557,068

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2023

3 Winding up or dissolution of the charity

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

4 Extraordinary items - analysed by fund

	2023	2022
	£	£
Unrestricted funds	831	
Total extraordinary items	831	-
	831	-

Enter a narrative explaining the exceptional items as required by 4.14 and 4.15 and 4.16 to 4.18. This will not autohide, as text is required by the SORP

5 Staff costs and emoluments

Salary costs

	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	25,450	20,150
Trustees' Remuneration as detailed in note 0	-	-
Total salaries, wages and related costs	25,450	20,150

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

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	2,440,130	-	-	2,440,130
Additions	316,710	-	-	316,710
At 31 March 2023	2,756,840	-	-	2,756,840
Depreciation				
At 31 March 2023	-	-	-	-
Net book value				
At 31 March 2023	2,756,840	-	-	2,756,840
At 31 March 2022	2,440,130	-	-	2,440,130

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2023

8 Debtors

	2023	2022
	£	£
Prepayments and accrued income	1,500	1,500
	1,500	1,500

9 Debtors due after one year

	2023	2022
	£	£
Other debtors	8,000	8,000
	8,000	8,000

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	2,100	2,100
Other creditors	740	-
	2,840	2,100

11 Creditors: amounts falling due after one year

	2023	2022
	£	£
Other creditors	141,000	146,000
	141,000	146,000

12 Loans to trustees included in debtors

N/A

13 Guarantees made by the charity on behalf of trustees

N/A

14 Income and Expenditure account summary

	2023	2022
	£	£
At 1 April 2022	2,858,598	1,929,601
Transfers out for the year	-	(1,676)
At 1 April 2022	2,858,598	1,927,925
Surplus after tax for the year	461,214	930,673
At 31 March 2023	3,319,812	2,858,598

15 No related party transactions

During the year, an amount of £6,000 (inclusive of a pre-payment of £1,500) was made to Ocean Somali Community Association (Charity No. 1115114) Mr Fasial Ali is trustee of. This payment was made to hire the premises in order to meet the charitable objectives.

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2023

16 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,756,840	-	-	2,756,840
Investments at valuation:-				
Current Assets	706,812	-	-	706,812
Current Liabilities	(2,840)	-	-	(2,840)
Long Term Liabilities	(141,000)	-	-	(141,000)
	3,319,812	-	-	3,319,812
At 1 April 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,440,130	-	-	2,440,130
Investments at valuation:-				
Current Assets	566,568	-	-	566,568
Current Liabilities	(2,100)	-	-	(2,100)
Long Term Liabilities	(146,000)	-	-	(146,000)
	2,858,598	-	-	2,858,598

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 £	Transfers between funds in 2023 £	Funds carried forward to 2024 £
		See Note 18		
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	2,858,598	461,214	-	3,319,812
Total unrestricted and designated funds	2,858,598	461,214	-	3,319,812
Total charity funds	2,858,598	461,214	-	3,319,812

18 Analysis of movements in funds over the year as shown in Note 17

	Income 2023 £	Expenditure 2023 £	Other Gains & Losses 2023 £	Movement in funds 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	509,946	(47,901)	(831)	461,214
	509,946	(47,901)	(831)	461,214

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2023

19 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	N/A
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

20 Ultimate controlling party

The charity is under the control of its legal members.

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

21 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023 £	2023 £	2023 £	2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	344,742	-	344,742	341,959
Hassan Suuley	1,100	-	1,100	-
Ismail Jirr	2,500	-	2,500	-
A Roobel	1,000	-	1,000	-
Aisha Ahmed Yasin	7,320	-	7,320	-
Ed Ashaadibi	4,000	-	4,000	-
S Mahmed	11,000	-	11,000	-
A Noor	1,050	-	1,050	-
A M Jama	3,050	-	3,050	-
Y O Mire	4,000	-	4,000	-
Osman Ismail	-	-	-	5,000
Adnan Ali	-	-	-	100,000
YA Adnan	-	-	-	29,368
A Mohamed	-	-	-	15,670
Jama Ali Abdi	-	-	-	11,112
Jamae Dubed	-	-	-	19,288
MY Farah	-	-	-	10,801
M Diriye	-	-	-	10,371
Amina Egal	-	-	-	20,000
AA Yusuf	-	-	-	7,500
Abdullah	-	-	-	3,000
MI Duleh	-	-	-	6,637
F Jama	-	-	-	2,000
A Nur	-	-	-	1,905
Hassan Kassim	-	-	-	2,500
MS Farah	-	-	-	1,341
Mehmud Patel	-	-	-	2,000
Faisa Mohamud	-	-	-	1,000
A Geelah	-	-	-	1,000
A Rooble	-	-	-	1,000
E Qalib	-	-	-	1,000
Zaki Adan	-	-	-	1,000
MFN Yusuf	1,000	-	1,000	1,000
S Yusuf	-	-	-	1,000
Jama Ali	-	-	-	1,000
Shukri Mohamed	-	-	-	1,000
M Nayum	1,000	-	1,000	-
Total donations and gifts from individuals	381,762	-	381,762	599,452

Revenue grants from government and public bodies

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

HMRC JRS Grant	-	-	-	7,220
Embassy of Kuwait	8,006	-	8,006	156,445
Total public sector revenue grants	8,006	-	8,006	163,665

Revenue grants and donations from non public bodies

Care Solution	2,000	-	2,000	101,000
Slough Hidayah	-	-	-	36,000
Nasiye Café Ltd	-	-	-	44,000
Metro Home Care	-	-	-	18,000
Dignity Direct	-	-	-	4,500
MMQB Ltd	-	-	-	2,000
Bombay Fashion	-	-	-	1,000
Milords Int Ltd	-	-	-	1,000
Globe Youth	-	-	-	1,000
ThamesCare	-	-	-	1,000
City Car	108,000	-	108,000	-
Coffee Afrika	1,750	-	1,750	-
East End Computers	1,000	-	-	-
Hidayah Centre	4,406	-	-	-
LEC Education	1,000	-	-	-
LMS	1,022	-	-	-
The Link Wholesale	1,000	-	-	-
Total private sector revenue grants	120,178	-	111,750	209,500
Total Donations and Legacies A1	509,946	-	501,518	972,617

22 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023 £	2023 £	2023 £	2022 £
Gross wages and salaries - charitable activities	25,450	-	25,450	20,150
Total direct spending B2a	25,450	-	25,450	20,150

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

23 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Grants made to organisations	1,787	-	1,787	-
Total grantmaking costs	1,787	-	1,787	-

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Al Furqan	1,787	-	1,787	-
	1,787	-	1,787	-

24 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Volunteer costs				
Travel and subsistence - volunteers	-	-	-	945
Premises Expenses				
Room Hire & Relevant Cost	7,500	-	7,500	6,000
Premises repairs, renewals and	-	-	-	1,125
Property insurance	-	-	-	4,005
Administrative overheads				
Telephone, fax and internet	1,112	-	1,112	962
Advertising and marketing	58	-	58	-
Sundry expenses	-	-	-	85
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	900	-	900	1,080
Other legal and professional	3,618	-	3,618	2,080
Financial costs				
Bank charges	5,376	-	5,376	3,412
Support costs before reallocation	18,564	-	18,564	19,694
Total support costs	18,564	-	18,564	19,694

The basis of allocation of costs between activities is described under accounting policies

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

25 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	1,200	-	1,200	1,200
Reporting Accountant fees	900	-	900	900
Total Governance costs	2,100	-	2,100	2,100

26 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	25,450	-	25,450	20,150
Total grantmaking costs	B2c	1,787	-	1,787	-
Total support costs	B2d	18,564	-	18,564	19,694
Total Governance costs	B2e	2,100	-	2,100	2,100
Total charitable expenditure	B2	47,901	-	47,901	41,944

Al-Huda Cultural Centre and Mosque

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

This analysis is classssified by activity and not by conventional nominal descriptions.

27 Analysis of income by activity

	SOFA ref	2023 £	2022 £
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	509,946	972,617
Categories of income			
Income from exchange transactions		509,946	972,617

28 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Charitable activity					
Direct costs	25,450	-	-	25,450	20,150
Volunteer costs	-	-	-	-	2,860
Premises expenses	-	7,500	-	7,500	10,154
Administrative overheads	-	1,170	-	1,170	1,075
Total Charitable activity	25,450	8,670	-	34,120	34,239
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Other charitable activities					
Professional fees	-	4,518	-	4,518	4,204
Financial costs	-	5,376	-	5,376	3,026
Total Other charitable activities	-	9,894	-	9,894	7,230

Al-Huda Cultural Centre and Mosque

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Total Charitable activity	25,450	8,670	-	34,120	34,239
Total Other charitable activities	-	9,894	-	9,894	7,230
Total Governance costs as detailed in Note 25	-	2,100	-	2,100	2,100
Total charitable expenditure	25,450	20,664	-	46,114	43,569

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 26

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Accountancy Fee	2,100	-	-	-	2,100
Charitable activity	-	-	-	8,670	8,670
Other charitable activities	-	5,376	-	4,518	9,894
Grand Total	2,100	5,376	-	13,188	20,664

Summary of grant making by activity

	Grants to institutions	Grants to individuals	Support costs	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Charitable activity	1,787	-	(1,787)	-	-
	1,787	-	(1,787)	-	-

Fuller details of grants made and related costs, including support costs, are shown in note 23.

29 Analysis of non charitable expenditure by activity

Governance costs

	Governance costs	Governance costs
	2023	2022
	£	£
Other Expenditure - Governance costs as detailed in Note 25	2,100	2,100

Accounts

The Charity Registration Number is :- 0292948

Al-Huda Cultural Centre and Mosque

Report and Accounts

31 March 2022

مسجد الهدا والمركز الثقافي
AL-HUDA CULTURAL CENTRE AND MOSQUE



Al-Huda Cultural Centre and Mosque

Report and accounts for the year ended 31 March 2022

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	5
Independent Accountant's Report	7
<i>Funds Statements:-</i>	
Statement of Financial Activities	9
Statement of Financial Activities - Prior Year statement	10
Movements in funds	11
Income and Expenditure account	12
Summary of funds	12
Balance sheet	13
Cash flow statement	14
Notes to the accounts	15

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- Al-Huda Cultural Centre and Mosque

The charity is also known by its operating name, Al-Huda Cultural Centre & Mosque

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 0292948

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.

The Governing Document is dated 11 October 1985

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

91 Mile End Road
London
E1 4UJ

The Trustees in office on the date the report was approved were:-

Mr Abdi Hassan (Trustee), Mr Mohamed Ali Dirshe (Trustee), Mohamed-Amin Sheikh Bashir (Trustee), Mr Abokor Ahmed Saleban (Trustee), Mr Yasin Jama Ali (Trustee), Mr Barre Ibrahim Adan (Trustee), Mr Hussain Mohamed (Trustee), Mr Abdi Bille (Trustee), Mr Muse Yusuf Nur (Trustee), Mr Mohamed Abdi Aziz Ali (Trustee), Mr Yusuf Osman Mire (Trustee), Mr Musse Farah Abdi (Trustee), Mr Faisal Ali (Trustee), Mr Farhan Ahmed (Trustee), Mr Abduljibar Ahmed Nur (Trustee), Mr Abdi-Rashiid Mohamed (Trustee), and Mr Ali Mohamed Ahmed (Trustee).

The following persons served as Trustees during the year ended 31 March 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

- a) Promote the benefit of the inhabitants of greater London and in particular those of Somali ethnic origin in such ways as are charitable.
- b) To advance the education of members of the Somali community by providing language, history art and Somali's culture classes.
- c) Relieve the poverty among the members of the Somali community in greater London.
- d) Assist the vulnerable members of the Somali community who are in need, such as sick, disabled and elders.
- e) Advance the Islamic religion to be understood in its context.
- f) Assist the Somali to access to the available facilities, including regeneration and leisure time occupation.

The main activities undertaken in relation to those purposes during the year.

We have encouraged our community to raise money for good causes for those in desperate need of basic human necessities such as food/food and medicine for areas affected around the world and especially those affected by war and severe natural disasters.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2022

The main activities undertaken during the year to further the charity's purpose for the public benefit.

1. Home work club and Mother tongue,
2. ESOL Classes,
3. Educational & Cultural Workshops,
4. Advice, Advocacy & Information on immigration, housing, benefits, hospitals, support letters, and signing documents,
5. Family affairs such as marriage, mediation, counselling and guidance, domestic violence, support,
6. Women's program in which they manage their affairs, by engaging in the activities and support held at cultural centre,
7. Substance misuse advice and guidance,
8. Elderly program such as advice and support; and
9. Self-help youth work and advice,
10. Islamic propagation: such as study circles, Islamic weekend School,
11. Treating the sick people with holy Quran especially those who have incurable diseases,
12. Five time a day, Friday, Ramadan prayer facilities,
13. Ramadan (evening meal) program; and
14. Socialising and encouraging users to participate the organisation activities and decision making processes.

The main achievements and performance of the charity during the year.

The Al-Huda cultural Centre and Mosque has been providing services to the local community in East London for over 17 years. We are currently under development in order to facilitate for the high volume of our service users. We closed the building in May 2016 in order to start the demolition.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We secured relocation space for the organisation in order to continue our commitment to provide service to the service users such as advice and guidance, mediation daily prayer spaces (seven days a week) , and Friday, Taraweeh and Eid prayer hall. We also secured funding.

At this stage, the Al -Huda involved well with the community and we established three sub-committees in order to engage our service users. These committees are fundraising committee, technical committee and publicity and marketing committee.

The degree to which the achievements and performance during the year have benefited wider society.

The charity benefits the wider society by enhancing facilities at madressah and masjid.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2022

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

At the annual general meeting all the trustees shall retire from office and at every subsequent annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she shall retire.

As set out in the Constitution the chair of the trustees is nominated by Al Huda, One new trustee is elected annually by the members of the charitable company attending the Annual General Meeting and another one to be co-opted.

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	928,997	245,697
Unrestricted Revenue Funds available for the general purposes of the charity	2,858,598	1,929,601
Total Funds	2,858,598	1,929,601

Financial review of the position at the reporting date, 31 March 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

ACCM policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of ACCM to raise funding and commit expenditure to its objectives.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2022

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

N/A

Third party indemnity provisions

N/A

Independent Accountant

Imran Asif FCCA

Member of Chartered Certified Accountants

Office 6

58 Marsh Wall

Canary Wharf

London

E14 9TP

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2022

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report was approved by the board of trustees on 19 July 2022.



Abokor Ahmed (Jul 19, 2022, 7:45pm)

Mr Abokor Ahmed Saleban
Trustee

Al-Huda Cultural Centre and Mosque

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 22 for the year ended 31 March 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Al-Huda Cultural Centre and Mosque

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

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), . I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

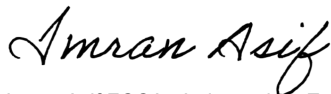
accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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.



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Office 6
58 Marsh Wall
Canary Wharf
London
E14 9TP

This report was signed on 19 July 2022

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2022 £	2022 £	2022 £
Income & Endowments from:				
Donations & Legacies	A1	972,617	-	972,617
Expenditure on:				
Charitable activities	B2	41,944	-	41,944
Total expenditure	B	41,944	-	41,944
Net income for the year		930,673	-	930,673
Transfers between funds	C	(1,676)	-	(1,676)
Net income after transfers	A-B-C	928,997	-	928,997
Net movement in funds		928,997	-	928,997
Reconciliation of funds:-	E			
Total funds brought forward		1,929,601	-	1,929,601
Total funds carried forward		2,858,598	-	2,858,598

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 25 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	288,666	-	288,666
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	288,666	-	288,666
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	42,969	-	42,969
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Total expenditure	B	42,969	-	42,969
Net gains on investments	B4	-	-	-
Net income for the year		245,697	-	245,697
Transfers between funds	C	-	-	-
Net income after transfers		245,697	-	245,697
Other recognised gains/(losses)		-	-	-
Net gains on revaluation of fixed assets	D1	-	-	-
Net actuarial gains on defined pension benefit schemes	D2	-	-	-
Costs of fundamental reorganisation or restructuring	D3	-	-	-
Extraordinary items	D3	-	-	-
Net movement in funds		245,697	-	245,697
Reconciliation of funds:-	E			
Total funds brought forward		1,683,904	-	1,683,904
Total funds carried forward		1,929,601	-	1,929,601

All activities derive from continuing operations

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2022

Al-Huda Cultural Centre and Mosque - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022 £
Funds generated in the year as detailed in the SOFA	928,997
Resources applied on functional fixed assets	(1,309,527)
Net resources available to fund charitable activities	(380,530)

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 25 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Accumulated funds brought forward	1,929,601	-	1,929,601
Recognised gains and losses before transfers	930,673	-	930,673
	2,860,274	-	2,860,274
(From)/To unrestricted revenue funds	(1,676)	-	(1,676)
Closing revenue funds	2,858,598	-	2,858,598

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Revenue accumulated funds	2,858,598	-	2,858,598

The notes attached on pages 15 to 25 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2022

**Al-Huda Cultural Centre and Mosque
Income and Expenditure Account for the year ended 31 March 2022 as required by the Companies Act 2006**

	2022 £
Income	
Income from operations	972,617
Investment income	
Gross income in the year before exceptional items	972,617
Gross income in the year including exceptional items	972,617
Expenditure	
Charitable expenditure, excluding depreciation and amortisation	39,844
Governance costs	2,100
Realised losses on disposals of social investments which are programme related	-
Total expenditure in the year	41,944
Net income before tax in the financial year	930,673
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	930,673
Retained surplus for the financial year	930,673
All activities derive from continuing operations	

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 25 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Balance Sheet as at 31 March 2022

	SORP		2022	2021
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	6	A2	2,440,130	1,130,603
Current assets		B		
Debtors	7	B2	9,500	8,000
Cash at bank and in hand		B4	557,068	792,498
Total current assets			566,568	800,498
Creditors: amounts falling due within one year	9	C1	(2,100)	(1,500)
Net current assets			564,468	798,998
			3,004,598	1,929,601
Total assets less current liabilities				
Creditors: amounts falling due after more than one year	10	C2	(146,000)	-
The total net assets of the charity			2,858,598	1,929,601

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	16	D3	2,858,598	1,929,601
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Designated Funds

Total charity funds			2,858,598	1,929,601
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Abokor Ahmed (Jul 19, 2022, 7:45pm)

Mr Abokor Ahmed Saleban

Trustee

Approved by the board of trustees on 19 July 2022

The notes attached on pages 15 to 25 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque

Cash Flow Statement for the year ended 31 March 2022

		2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	1,074,097	245,697
Cash flows from investing activities			
Purchase of property, plant and equipment		(1,309,527)	(325,438)
Cash flows from financing activities			
Net cash provided by financing activities	C	-	-
Overall cash used in all activities	A+B+C	(235,430)	(79,741)
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2022		(235,430)	(79,741)
Cash and cash equivalents at 1 April 2021		792,498	872,239
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		557,068	792,498

Al-Huda Cultural Centre and Mosque

Cash Flow Statement for the year ended 31 March 2022 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities		928,997	245,697
Adjustments for :-			
Write downs of investments		-	-
Net gains on investment assets		-	-
Increase in debtors		(1,500)	-
Increase in creditors, excluding loans		146,600	-
Net cash provided by operating activities	A	1,074,097	245,697
Analysis of cash and cash equivalents			
		2022 £	2021 £
Cash in hand at for the year ended 31 March 2022		557,068	792,498
Notice deposits - (less than 3 months)		-	-
Total cash and cash equivalents		557,068	792,498

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2022

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

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

4 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	20,150	20,150
Trustees' Remuneration as detailed in note 0	-	-
Total salaries, wages and related costs	20,150	20,150

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

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2021	1,130,603	-	-	1,130,603
Additions	1,309,527	-	-	1,309,527
At 31 March 2022	2,440,130	-	-	2,440,130
Depreciation				
At 31 March 2022	-	-	-	-
Net book value				
At 31 March 2022	2,440,130	-	-	2,440,130
At 31 March 2021	1,130,603	-	-	1,130,603

7 Debtors

	2022	2021
	£	£
Prepayments and accrued income	1,500	-
	1,500	-

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2022

8 Debtors due after one year

	2022 £	2021 £
Other debtors	8,000	8,000
	8,000	8,000

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	2,100	1,500

10 Creditors: amounts falling due after one year

	2022 £	2021 £
Other creditors	146,000	-
	146,000	-

11 Loans to trustees included in debtors

N/A

12 Guarantees made by the charity on behalf of trustees

N/A

13 Income and Expenditure account summary

	2022 £	2021 £
At 1 April 2021	1,929,601	1,683,904
Transfers out for the year	(1,676)	-
At 1 April 2021	1,927,925	1,683,904
Surplus after tax for the year	930,673	245,697
At 31 March 2022	2,858,598	1,929,601

14 No related party transactions

During the year, an amount of £7,500 (inclusive of a pre-payment of £1,500) was made to Ocean Somali Community Association (Charity No. 1115114) Mr Fasial Ali is trustee of. This payment was made to hire the premises in order to meet the charitable objectives.

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2022

15 Particulars of how particular funds are represented by assets and liabilities

<i>At 31 March 2022</i>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,440,130	-	-	2,440,130
Investments at valuation:-				
Current Assets	566,568	-	-	566,568
Current Liabilities	(2,100)	-	-	(2,100)
Long Term Liabilities	(146,000)	-	-	(146,000)
	2,858,598	-	-	2,858,598
<i>At 1 April 2021</i>	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,130,603	-	-	1,130,603
Investments at valuation:-				
Current Assets	800,498	-	-	800,498
Current Liabilities	(1,500)	-	-	(1,500)
	1,929,601	-	-	1,929,601

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 17 £	Transfers between funds in 2022 £	Funds carried forward to 2023 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	1,929,601	930,673	(1,676)	2,858,598
Total unrestricted and designated funds	1,929,601	930,673	(1,676)	2,858,598
Total charity funds	1,929,601	930,673	(1,676)	2,858,598

17 Analysis of movements in funds over the year as shown in Note 16

	Income 2022 £	Expenditure 2022 £	Other Gains & Losses 2022 £	Movement in funds 2022 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	972,617	(41,944)	-	930,673
	972,617	(41,944)	-	930,673

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2022

18 Details of transfers between funds in the year as shown in Note 16

The transfers shown in note 16 above are:-

	2022
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(1,676)
Net transfers	<u>(1,676)</u>

19 The purposes for which the funds as detailed in note 16 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Revenue Funds	N/A
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

20 Ultimate controlling party

The charity is under the control of its legal members.

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

21 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	341,959	-	341,959	114,896
Embassy of the KSA	-	-	-	113,421
Care Solutions	-	-	-	24,351
Noor	-	-	-	7,700
Yasin Ahmed	-	-	-	7,220
Z Saeed	-	-	-	1,200
A Osman	-	-	-	1,000
A Noor	-	-	-	1,000
Farhia Hassan	-	-	-	1,000
MM Abdullahi	-	-	-	1,000
Osman Ismail	5,000	-	5,000	1,000
Adnan Ali	100,000	-	100,000	-
YA Adnan	29,368	-	29,368	-
A Mohamed	15,670	-	15,670	-
Jama Ali Abdi	11,112	-	11,112	-
Jamae Dubed	19,288	-	19,288	-
MY Farah	10,801	-	10,801	-
M Diriye	10,371	-	10,371	-
Amina Egal	20,000	-	20,000	-
AA Yusuf	7,500	-	7,500	-
Abdullah	3,000	-	3,000	-
MI Duleh	6,637	-	6,637	-
F Jama	2,000	-	2,000	-
A Nur	1,905	-	1,905	-
Hassan Kassim	2,500	-	2,500	-
MS Farah	1,341	-	1,341	-
Mehmud Patel	2,000	-	2,000	-
Faisa Mohamud	1,000	-	1,000	-
A Geelah	1,000	-	1,000	-
A Rooble	1,000	-	1,000	-
E Qalib	1,000	-	1,000	-
Zaki Adan	1,000	-	1,000	-
MFN Yusuf	1,000	-	1,000	-
S Yusuf	1,000	-	1,000	-
Jama Ali	1,000	-	1,000	-
Shukri Mohamed	1,000	-	1,000	-
Total donations and gifts from individuals	599,452	-	599,452	273,788

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

Revenue grants from government and public bodies

HMRC JRS Grant	7,220	-	7,220	14,878
Embassy of Kuwait	156,445	-	156,445	-
Total public sector revenue grants	163,665	-	163,665	14,878

Revenue grants and donations from non public bodies

Care Solution	101,000	-	101,000	-
Slough Hidayah	36,000	-	36,000	-
Nasiye Café Ltd	44,000	-	44,000	-
Metro Home Care	18,000	-	18,000	-
Dignity Direct	4,500	-	4,500	-
MMQB Ltd	2,000	-	2,000	-
Bombay Fashion	1,000	-	1,000	-
Milords Int Ltd	1,000	-	1,000	-
Globe Youth	1,000	-	1,000	-
ThamesCare	1,000	-	1,000	-
Total private sector revenue grants	209,500	-	209,500	-
Total Donations and Legacies A1	972,617	-	972,617	288,666

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

22 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Gross wages and salaries - charitable activities	20,150	-	20,150	20,150
Total direct spending	20,150	-	20,150	20,150

23 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Volunteer costs				
Travel and subsistence - volunteers	945	-	945	2,860
Premises Expenses				
Room Hire & Relevant Cost	6,000	-	6,000	6,900
Premises repairs, renewals and	1,125	-	1,125	3,254
Property insurance	4,005	-	4,005	-
Administrative overheads				
Telephone, fax and internet	962	-	962	475
Sundry expenses	85	-	85	600
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	1,080	-	1,080	-
Legal fees	-	-	-	264
Other legal and professional	2,080	-	2,080	3,940
Financial costs				
Bank charges	3,412	-	3,412	3,026
Support costs before reallocation	19,694	-	19,694	21,319
Total support costs	19,694	-	19,694	21,319

The basis of allocation of costs between activities is described under accounting policies

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

24 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	1,200	-	1,200	900
Reporting Accountant fees	900	-	900	600
Total Governance costs	2,100	-	2,100	1,500

25 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Total direct spending	B2a	20,150	-	20,150	20,150
Total support costs	B2d	19,694	-	19,694	21,319
Total Governance costs	B2e	2,100	-	2,100	1,500
Total charitable expenditure	B2	41,944	-	41,944	42,969

Al-Huda Cultural Centre and Mosque

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

This analysis is classssified by activity and not by conventional nominal descriptions.

26 Analysis of income by activity

Activity	SOFA ref	2022 £	2021 £
Summary of Total Income, including the items above			
Donations & Legacies	A1	972,617	288,666
Categories of income			
Income from exchange transactions		972,617	288,666

27 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Charitable activity					
Direct costs	20,150	-	-	20,150	20,150
Volunteer costs	-	945	-	945	2,860
Premises expenses	-	11,130	-	11,130	10,154
Administrative overheads	-	1,047	-	1,047	1,075
Total Charitable activity	20,150	13,122	-	33,272	34,239
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Other charitable activities					
Professional fees	-	3,160	-	3,160	4,204
Financial costs	-	3,412	-	3,412	3,026
Total Other charitable activities	-	6,572	-	6,572	7,230

Al-Huda Cultural Centre and Mosque

Activity analysis of Income and expenditure for the for the year ended 31 March 2022

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Total Charitable activity	20,150	13,122	-	33,272	34,239
Total Other charitable activities	-	6,572	-	6,572	7,230
Total Governance costs as detailed in Note 24	-	2,100	-	2,100	1,500
Total charitable expenditure	20,150	21,794	-	41,944	42,969

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 25

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Accountancy Fee	2,100	-	-	-	2,100
Charitable activity	-	-	945	12,177	13,122
Other charitable activities	-	3,412	-	3,160	6,572
Grand Total	2,100	3,412	945	15,337	21,794

28 Analysis of non charitable expenditure by activity

Governance costs	Governance costs	Governance costs
	2022	2021
	£	£
Other Expenditure - Governance costs as detailed in Note 24	2,100	1,500

Accounts

The Charity Registration Number is :- 0292948

Al-Huda Cultural Centre and Mosque

Report and Accounts

31 March 2021



Al-Huda Cultural Centre and Mosque

Report and accounts for the year ended 31 March 2021

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	5
Independent Accountant's Report	7
<i>Funds Statements:-</i>	
Statement of Financial Activities	9
Statement of Financial Activities - Prior Year statement	10
Movements in funds	11
Income and Expenditure account	12
Summary of funds	12
Balance sheet	13
Cash flow statement	14
Notes to the accounts	15

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- Al-Huda Cultural Centre and Mosque

The charity is also known by its operating name, Al-Huda Cultural Centre & Mosque

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 0292948

Legal structure of the charity

The governing document of the charity is the Trust Deed establishing the charity.

The Governing Document is dated 11 October 1985

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

91 Mile End Road
London
E1 4UJ

The Trustees in office on the date the report was approved were:-

Mr Abdi Hassan (Trustee), Mr Mohamed Ali Dirshe (Trustee), Mohamed-Amin Sheikh Bashir (Trustee), Mr Abokor Ahmed Saleban (Trustee), Mr Yasin Jama Ali (Trustee), Mr Barre Ibrahim Adan (Trustee), Mr Hussain Mohamed (Trustee), Mr Abdi Bille (Trustee), Mr Muse Yusuf Nur (Trustee), Mr Mohamed Abdi Aziz Ali (Trustee), Mr Yusuf Osman Mire (Trustee), Mr Musse Farah Abdi (Trustee), Mr Faisal Ali (Trustee), Mr Farhan Ahmed (Trustee), Mr Abduljibar Ahmed Nur (Trustee), Mr Abdi-Rashiid Mohamed (Trustee), and Mr Ali Mohamed Ahmed (Trustee).

The following persons served as Trustees during the year ended 31 March 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2021

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

- a) Promote the benefit of the inhabitants of greater London and in particular those of Somali ethnic origin in such ways as are charitable.
- b) To advance the education of members of the Somali community by providing language, history art and Somali's culture classes.
- c) Relieve the poverty among the members of the Somali community in greater London.
- d) Assist the vulnerable members of the Somali community who are in need, such as sick, disabled and elders.
- e) Advance the Islamic religion to be understood in its context.
- f) Assist the Somali to access to the available facilities, including regeneration and leisure time occupation.

The main activities undertaken in relation to those purposes during the year.

We have encouraged our community to raise money for good causes for those in desperate need of basic human necessities such as food/food and medicine for areas affected around the world and especially those affected by war and severe natural disasters.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2021

The main activities undertaken during the year to further the charity's purpose for the public benefit.

1. Home work club and Mother tongue,
2. ESOL Classes,
3. Educational & Cultural Workshops,
4. Advice, Advocacy & Information on immigration, housing, benefits, hospitals, support letters, and signing documents,
5. Family affairs such as marriage, mediation, counselling and guidance, domestic violence, support,
6. Women's program in which they manage their affairs, by engaging in the activities and support held at cultural centre,
7. Substance misuse advice and guidance,
8. Elderly program such as advice and support; and
9. Self-help youth work and advice,
10. Islamic propagation: such as study circles, Islamic weekend School,
11. Treating the sick people with holy Quran especially those who have incurable diseases,
12. Five time a day, Friday, Ramadan prayer facilities,
13. Ramadan (evening meal) program; and
14. Socialising and encouraging users to participate the organisation activities and decision making processes.

The main achievements and performance of the charity during the year.

The Al-Huda cultural Centre and Mosque has been providing services to the local community in East London for over 17 years. We are currently under development in order to facilitate for the high volume of our service users. We closed the building in May 2016 in order to start the demolition.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

We secured relocation space for the organisation in order to continue our commitment to provide service to the service users such as advice and guidance, mediation daily prayer spaces (seven days a week) , and Friday, Taraweeh and Eid prayer hall. We also secured funding.

At this stage, the Al -Huda involved well with the community and we established three sub-committees in order to engage our service users. These committees are fundraising committee, technical committee and publicity and marketing committee.

The degree to which the achievements and performance during the year have benefited wider society.

The charity benefits the wider society by enhancing facilities at madressah and masjid.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2021

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

At the annual general meeting all the trustees shall retire from office and at every subsequent annual general meeting one-third of the trustees who are subject to retirement by rotation or, if their number is not three or a multiple of three, the number nearest to one third shall retire from office; but, if there is only one trustee who is subject to retirement by rotation, he/she shall retire.

As set out in the Constitution the chair of the trustees is nominated by Al Huda, One new trustee is elected annually by the members of the charitable company attending the Annual General Meeting and another one to be co-opted.

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	245,697	174,621
Unrestricted Revenue Funds available for the general purposes of the charity	1,929,601	1,683,904
Total Funds	1,929,601	1,683,904

Financial review of the position at the reporting date, 31 March 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

ACCM policy is to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of ACCM to raise funding and commit expenditure to its objectives.

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2021

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

N/A

Third party indemnity provisions

N/A

Independent Accountant

Imran Asif FCCA

Member of Chartered Certified Accountants

Office 6

58 Marsh Wall

Canary Wharf

London

E14 9TP

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2021

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report was approved by the board of trustees on 25 August 2021.



Abokor Ahmed (Sep 1, 2021, 9:07am)

Mr Abokor Ahmed Saleban
Trustee

Al-Huda Cultural Centre and Mosque

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 22 for the year ended 31 March 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 15.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Al-Huda Cultural Centre and Mosque

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

Independent Examiner's Statement, Report and Opinion

Attention is drawn to the accounting policy stating that, notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, and in order to accord with current best practice, the Trustees have determined to prepare the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), . I concur with this approach, and any references in my report to the regulations should be read subject to this comment.

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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.



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Office 6
58 Marsh Wall
Canary Wharf
London
E14 9TP

This report was signed on 25 August 2021

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2021 £	2021 £	2021 £
Income & Endowments from:				
Donations & Legacies	A1	288,666	-	288,666
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	42,969	-	42,969
Total expenditure	B	42,969	-	42,969
Net income for the year		245,697	-	245,697
Net income after transfers	A-B-C	245,697	-	245,697
Net movement in funds		245,697	-	245,697
Reconciliation of funds:-	E			
Total funds brought forward		1,683,904	-	1,683,904
Total funds carried forward		1,929,601	-	1,929,601

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 15 to 23 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2021

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	482,903	-	219,030
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	482,903	-	219,030
Expenditure on:				
Raising funds	B1	-	-	4,351
Charitable activities	B2	122,158	-	40,058
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Total expenditure	B	122,158	-	44,409
Net gains on investments	B4	-	-	-
Net income for the year		360,745	-	174,621
Transfers between funds	C	-	-	-
Net income after transfers		360,745	-	174,621
Other recognised gains/(losses)		-	-	-
Net gains on revaluation of fixed assets	D1	-	-	-
Net actuarial gains on defined pension benefit schemes	D2	-	-	-
Costs of fundamental reorganisation or restructuring	D3	-	-	-
Extraordinary items	D3	-	-	-
Net movement in funds		360,745	-	174,621
Reconciliation of funds:-	E			
Total funds brought forward		1,509,283	-	1,509,283
Total funds carried forward		1,870,028	-	1,683,904

Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for the year ended 31 March 2021

All activities derive from continuing operations

Al-Huda Cultural Centre and Mosque - Resources applied in the year ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £
Funds generated in the year as detailed in the SOFA	245,697
Resources applied on functional fixed assets	(325,438)
Net resources available to fund charitable activities	(79,741)

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 15 to 23 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Accumulated funds brought forward	1,683,904	-	1,683,904
Recognised gains and losses before transfers	245,697	-	245,697
	1,929,601	-	1,929,601
Closing revenue funds	1,929,601	-	1,929,601

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Revenue accumulated funds	1,929,601	-	1,929,601

The notes attached on pages 15 to 23 form an integral part of these accounts.

**Al-Huda Cultural Centre and Mosque - Statement of Financial Activities for
the year ended 31 March 2021**

**Al-Huda Cultural Centre and Mosque
Income and Expenditure Account for the year ended 31 March 2021 as required
by the Companies Act 2006**

	2021 £
Income	
Income from operations	288,666
Gift aid donations received from subsidiary undertaking	-
Investment income	
Gross income in the year before exceptional items	288,666
Gross income in the year including exceptional items	288,666
Expenditure	
Charitable expenditure, excluding depreciation and amortisation	41,469
Fundraising costs	-
Governance costs	1,500
Realised losses on disposals of social investments which are programme related	-
Total expenditure in the year	42,969
Net income before tax in the financial year	245,697
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	245,697
Retained surplus for the financial year	245,697

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 15 to 23 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque - Balance Sheet as at 31 March 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	6	A2	1,130,603	805,165
Current assets		B		
Debtors		B2	8,000	8,000
Cash at bank and in hand		B4	792,498	872,119
Total current assets			800,498	880,119
Creditors: amounts falling due within one year	8	C1	(1,500)	(1,380)
Net current assets			798,998	878,739
The total net assets of the charity			1,929,601	1,683,904

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	14	D3	1,929,601	1,683,904
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Designated Funds

Total charity funds			1,929,601	1,683,904
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Abokor Ahmed (Sep 1, 2021, 9:07am)

Mr Abokor Ahmed Saleban

Trustee

Approved by the board of trustees on 25 August 2021

The notes attached on pages 15 to 23 form an integral part of these accounts.

Al-Huda Cultural Centre and Mosque

Cash Flow Statement for the year ended 31 March 2021

		2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	245,817	174,621
Cash flows from investing activities			
Purchase of property, plant and equipment		(325,438)	(294,793)
Cash flows from financing activities			
Net cash provided by financing activities	C	-	-
Overall cash used in all activities	A+B+C	(79,621)	(120,172)
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2021		(79,621)	(120,172)
Cash and cash equivalents at 1 April 2020		872,119	-
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		792,498	(120,172)

Al-Huda Cultural Centre and Mosque

Cash Flow Statement for the year ended 31 March 2021 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities		245,697	174,621
Adjustments for :-			
Write downs of investments		-	-
Net losses on investment assets		-	-
Increase in creditors, excluding loans		120	-
Net cash provided by operating activities	A	245,817	174,621
Analysis of cash and cash equivalents			
		2021 £	2020 £
Cash in hand at for the year ended 31 March 2021		792,498	872,119
Notice deposits - (less than 3 months)		-	-
Total cash and cash equivalents		792,498	872,119

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW) ,effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Policies relating to categories of income and income recognition.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2021

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

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

4 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	20,150	20,150
Total salaries, wages and related costs	20,150	20,150

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

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2020	805,165	-	-	805,165
Additions	325,438	-	-	325,438
At 31 March 2021	1,130,603	-	-	1,130,603
Depreciation				
At 31 March 2021	-	-	-	-
Net book value				
At 31 March 2021	1,130,603	-	-	1,130,603
At 31 March 2020	805,165	-	-	805,165

7 Debtors due after one year

	2021	2020
	£	£
Other debtors	8,000	8,000
	8,000	8,000

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2021

8 Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals	1,500	1,380

9 Loans to trustees included in debtors

N/A

10 Guarantees made by the charity on behalf of trustees

N/A

11 Income and Expenditure account summary

	2021	2020
	£	£
At 1 April 2020	1,683,904	1,509,283
Surplus after tax for the year	245,697	174,621
At 31 March 2021	1,929,601	1,683,904

12 No related party transactions

There were no transactions with related parties in the year.

13 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	1,130,603	-	-	1,130,603
Investments at valuation:-				
Current Assets	800,498	-	-	800,498
Current Liabilities	(1,500)	-	-	(1,500)
	1,929,601	-	-	1,929,601

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2021

At 1 April 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	805,165	-	-	805,165
Investments at valuation:-				
Current Assets	880,119	-	-	880,119
Current Liabilities	(1,380)	-	-	(1,380)
	1,683,904	-	-	1,683,904

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 15 £	Transfers between funds in 2021 £	Funds carried forward to 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	1,683,904	245,697	-	1,929,601
Total unrestricted and designated funds	1,683,904	245,697	-	1,929,601
Total charity funds	1,683,904	245,697	-	1,929,601

15 Analysis of movements in funds over the year as shown in Note 14

	Income 2021 £	Expenditure 2021 £	Other Gains & Losses 2021 £	Movement in funds 2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	288,666	(42,969)	-	245,697
	288,666	(42,969)	-	245,697

16 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets. N/A
Designated Revenue Funds	
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

17 Ultimate controlling party

The charity is under the control of its legal members.

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Donations and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	114,896	-	114,896	210,411
Gift aid donation from subsidiary undertaking	-	-	-	8,619
Embassy of the KSA	113,421	-	113,421	-
Care Solutions	24,351	-	24,351	-
Noor	7,700	-	7,700	-
Yasin Ahmed	7,220	-	7,220	-
Z Saeed	1,200	-	1,200	-
A Osman	1,000	-	1,000	-
A Noor	1,000	-	1,000	-
Farhia Hassan	1,000	-	1,000	-
MM Abdullahi	1,000	-	1,000	-
Osman Ismail	1,000	-	1,000	-
Total donations and gifts from individuals	273,788	-	273,788	219,030
Revenue grants from government and public bodies				
Total public sector revenue grants	14,878	-	14,878	-
Total Donations and Legacies A1	288,666	-	288,666	219,030

19 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Gross wages and salaries - charitable activities	20,150	-	20,150	20,150
Total direct spending B2a	20,150	-	20,150	20,150

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

20 Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Volunteer costs				
Travel and subsistence - volunteers	2,860	-	2,860	1,301
Premises Expenses				
Room Hire & Relevant Cost	6,900	-	6,900	12,650
Premises repairs, renewals and	3,254	-	3,254	2,394
Property insurance	-	-	-	264
Administrative overheads				
Telephone, fax and internet	475	-	475	1,001
Sundry expenses	600	-	600	-
Professional fees paid to advisors other than the auditor or examiner				
Legal fees	264	-	264	900
Other legal and professional	3,940	-	3,940	-
Financial costs				
Bank charges	3,026	-	3,026	18
Support costs before reallocation	21,319	-	21,319	18,528
Total support costs	21,319	-	21,319	18,528

The basis of allocation of costs between activities is described under accounting policies

21 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021 £	2021 £	2021 £	2020 £
Independent Examiner's fees	900	-	900	840
Reporting Accountant fees	600	-	600	540
Total Governance costs	1,500	-	1,500	1,380

22 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Total direct spending	B2a	20,150	-	20,150	20,150
Total support costs	B2d	21,319	-	21,319	18,528
Total Governance costs	B2e	1,500	-	1,500	1,380
Total charitable expenditure	B2	42,969	-	42,969	40,058

Al-Huda Cultural Centre and Mosque

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

23 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Cost of fundraising activities	-	-	-	4,351
Total fundraising costs	B1 -	-	-	4,351

Al-Huda Cultural Centre and Mosque

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

This analysis is classssified by activity and not by conventional nominal descriptions.

24 Analysis of income by activity

	SOFA ref	2021 £	2020 -
Activity			
Summary of Total Income, including the items above			
Donations & Legacies	A1	288,666	219,030
Categories of income			
Income from exchange transactions		288,666	219,030

25 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Charitable activity					
Direct costs	20,150	-	-	20,150	24,948
Volunteer costs	-	2,860	-	2,860	-
Premises expenses	-	10,154	-	10,154	12,321
Administrative overheads	-	1,075	-	1,075	7,397
Total Charitable activity	20,150	14,089	-	34,239	44,666

Al-Huda Cultural Centre and Mosque

Activity analysis of Income and expenditure for the for the year ended 31 March 2021

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Other charitable activities					
Professional fees	-	4,204	-	4,204	-
Financial costs	-	3,026	-	3,026	-
Total Other charitable activities	-	7,230	-	7,230	-

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Total Charitable activity	20,150	14,089	-	34,239	44,666
Total Other charitable activities	-	7,230	-	7,230	-
Total Governance costs as detailed in Note 21	-	1,500	-	1,500	1,380
Total charitable expenditure	20,150	22,819	-	42,969	46,046

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 22

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Accountancy Fee	1,500	-	-	-	1,500
Charitable activity	-	-	2,860	11,229	14,089
Other charitable activities	-	3,026	-	4,204	7,230
Grand Total	1,500	3,026	2,860	15,433	22,819