

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

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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.

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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.

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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 activit	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	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 15 £	£	£
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	Expenditure	Other Gains & Losses	Movement in funds
	2021 £	2021 £	2021 £	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