

The Charity Registration Number is :- 0292948

Al-Huda Cultural Centre and Mosque

Report and Accounts

31 March 2022



# **Al-Huda Cultural Centre and Mosque**

## **Report and accounts for the year ended 31 March 2022**

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## **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:-

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

##### ***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.



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

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 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	288,666	-	<b>288,666</b>
Charitable activities	A2	-	-	-
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
<b>Total income</b>	<b>A</b>	<b>288,666</b>	<b>-</b>	<b>288,666</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	-	-
Charitable activities	B2	42,969	-	<b>42,969</b>
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>42,969</b>	<b>-</b>	<b>42,969</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>245,697</b>	<b>-</b>	<b>245,697</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>245,697</b>	<b>-</b>	<b>245,697</b>
<b>Other recognised gains/(losses)</b>		<b>-</b>	<b>-</b>	<b>-</b>
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	-	-	-
<b>Net movement in funds</b>		<b>245,697</b>	<b>-</b>	<b>245,697</b>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		<b>1,683,904</b>	<b>-</b>	<b>1,683,904</b>
<b>Total funds carried forward</b>		<b>1,929,601</b>	<b>-</b>	<b>1,929,601</b>

**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)
<b>Net resources available to fund charitable activities</b>	<b>(380,530)</b>

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
	<b>2,860,274</b>	<b>-</b>	<b>2,860,274</b>
(From)/To unrestricted revenue funds	(1,676)	-	(1,676)
<b>Closing revenue funds</b>	<b>2,858,598</b>	<b>-</b>	<b>2,858,598</b>

**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 £
<b>Income</b>	
Income from operations	972,617
Investment income	
<b>Gross income in the year before exceptional items</b>	<b>972,617</b>
<b>Gross income in the year including exceptional items</b>	<b>972,617</b>
<b>Expenditure</b>	
Charitable expenditure, excluding depreciation and amortisation	39,844
Governance costs	2,100
Realised losses on disposals of social investments which are programme related	-
<b>Total expenditure in the year</b>	<b>41,944</b>
<b>Net income before tax in the financial year</b>	<b>930,673</b>
Tax on surplus on ordinary activities	-
<b>Net income after tax in the financial year</b>	<b>930,673</b>
<b>Retained surplus for the financial year</b>	<b>930,673</b>
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	£	£
<b>Fixed assets</b>		A		
Tangible assets	6	A2	2,440,130	1,130,603
<b>Current assets</b>		B		
Debtors	7	B2	9,500	8,000
Cash at bank and in hand		B4	557,068	792,498
<b>Total current assets</b>			566,568	800,498
<b>Creditors: amounts falling due within one year</b>	9	C1	(2,100)	(1,500)
<b>Net current assets</b>			564,468	798,998
			3,004,598	1,929,601
<b>Total assets less current liabilities</b>				
Creditors: amounts falling due after more than one year	10	C2	(146,000)	-
<b>The total net assets of the charity</b>			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**

<b>Total charity funds</b>			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 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities as shown below	<b>A</b>	1,074,097	245,697
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(1,309,527)	(325,438)
<b>Cash flows from financing activities</b>			
Net cash provided by financing activities	<b>C</b>	-	-
Overall cash used in all activities	<b>A+B+C</b>	<b>(235,430)</b>	<b>(79,741)</b>
<b>Cash movements</b>			
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		<b>557,068</b>	<b>792,498</b>

## 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
<b>Adjustments for :-</b>			
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	<b>A</b>	<b>1,074,097</b>	<b>245,697</b>
<b>Analysis of cash and cash equivalents</b>			
		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		<b>557,068</b>	<b>792,498</b>



## 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

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

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

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

#### 7 Debtors

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	1,500	-
	<b>1,500</b>	<b>-</b>

## 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
	<b>8,000</b>	<b>8,000</b>

#### 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	-
	<b>146,000</b>	<b>-</b>

#### 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 £
<b>At 1 April 2021</b>	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
<b>At 31 March 2022</b>	<b>2,858,598</b>	<b>1,929,601</b>

#### 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)
	<b>2,858,598</b>	<b>-</b>	<b>-</b>	<b>2,858,598</b>
<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)
	<b>1,929,601</b>	<b>-</b>	<b>-</b>	<b>1,929,601</b>

#### 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
<b>Total unrestricted and designated funds</b>	<b>1,929,601</b>	<b>930,673</b>	<b>(1,676)</b>	<b>2,858,598</b>
<b>Total charity funds</b>	<b>1,929,601</b>	<b>930,673</b>	<b>(1,676)</b>	<b>2,858,598</b>

#### 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
	<b>972,617</b>	<b>(41,944)</b>	<b>-</b>	<b>930,673</b>

## 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:-

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

#### 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
	£	£	£	£
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	341,959	-	<b>341,959</b>	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	-	<b>5,000</b>	1,000
Adnan Ali	100,000	-	<b>100,000</b>	-
YA Adnan	29,368	-	<b>29,368</b>	-
A Mohamed	15,670	-	<b>15,670</b>	-
Jama Ali Abdi	11,112	-	<b>11,112</b>	-
Jamae Dubed	19,288	-	<b>19,288</b>	-
MY Farah	10,801	-	<b>10,801</b>	-
M Diriye	10,371	-	<b>10,371</b>	-
Amina Egal	20,000	-	<b>20,000</b>	-
AA Yusuf	7,500	-	<b>7,500</b>	-
Abdullah	3,000	-	<b>3,000</b>	-
MI Duleh	6,637	-	<b>6,637</b>	-
F Jama	2,000	-	<b>2,000</b>	-
A Nur	1,905	-	<b>1,905</b>	-
Hassan Kassim	2,500	-	<b>2,500</b>	-
MS Farah	1,341	-	<b>1,341</b>	-
Mehmud Patel	2,000	-	<b>2,000</b>	-
Faisa Mohamud	1,000	-	<b>1,000</b>	-
A Geelah	1,000	-	<b>1,000</b>	-
A Rooble	1,000	-	<b>1,000</b>	-
E Qalib	1,000	-	<b>1,000</b>	-
Zaki Adan	1,000	-	<b>1,000</b>	-
MFN Yusuf	1,000	-	<b>1,000</b>	-
S Yusuf	1,000	-	<b>1,000</b>	-
Jama Ali	1,000	-	<b>1,000</b>	-
Shukri Mohamed	1,000	-	<b>1,000</b>	-
<b>Total donations and gifts from individuals</b>	<b>599,452</b>	<b>-</b>	<b>599,452</b>	<b>273,788</b>

## 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	-
<b>Total public sector revenue grants</b>	<b>163,665</b>	<b>-</b>	<b>163,665</b>	<b>14,878</b>

#### 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	-
<b>Total private sector revenue grants</b>	<b>209,500</b>	<b>-</b>	<b>209,500</b>	<b>-</b>
<b>Total Donations and Legacies A1</b>	<b>972,617</b>	<b>-</b>	<b>972,617</b>	<b>288,666</b>

## 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
<b>Total direct spending</b>	<b>20,150</b>	<b>-</b>	<b>20,150</b>	<b>20,150</b>

### 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
	£	£	£	£
<b>Volunteer costs</b>				
Travel and subsistence - volunteers	945	-	945	2,860
<b>Premises Expenses</b>				
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	-
<b>Administrative overheads</b>				
Telephone, fax and internet	962	-	962	475
Sundry expenses	85	-	85	600
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
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
<b>Financial costs</b>				
Bank charges	3,412	-	3,412	3,026
<b>Support costs before reallocation</b>	<b>19,694</b>	<b>-</b>	<b>19,694</b>	<b>21,319</b>
<b>Total support costs</b>	<b>19,694</b>	<b>-</b>	<b>19,694</b>	<b>21,319</b>

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
<b>Total Governance costs</b>	<b>2,100</b>	<b>-</b>	<b>2,100</b>	<b>1,500</b>

#### 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	<b>B2a</b>	20,150	-	20,150	20,150
Total support costs	<b>B2d</b>	19,694	-	19,694	21,319
Total Governance costs	<b>B2e</b>	2,100	-	2,100	1,500
<b>Total charitable expenditure</b>	<b>B2</b>	<b>41,944</b>	<b>-</b>	<b>41,944</b>	<b>42,969</b>

## 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 £
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	972,617	288,666
<b>Categories of income</b>			
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
	£	£	£	£	£
<b>Charitable activity</b>					
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
<b>Total Charitable activity</b>	<b>20,150</b>	<b>13,122</b>	<b>-</b>	<b>33,272</b>	<b>34,239</b>
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
<b>Other charitable activities</b>					
Professional fees	-	3,160	-	3,160	4,204
Financial costs	-	3,412	-	3,412	3,026
<b>Total Other charitable activities</b>	<b>-</b>	<b>6,572</b>	<b>-</b>	<b>6,572</b>	<b>7,230</b>

## 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	-	<b>33,272</b>	34,239
Total Other charitable activities	-	6,572	-	<b>6,572</b>	7,230
Total Governance costs as detailed in Note 24	-	2,100	-	<b>2,100</b>	1,500
<b>Total charitable expenditure</b>	<b>20,150</b>	<b>21,794</b>	<b>-</b>	<b>41,944</b>	<b>42,969</b>

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
<b>Grand Total</b>	<b>2,100</b>	<b>3,412</b>	<b>945</b>	<b>15,337</b>	<b>21,794</b>

### 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