

The Charity Registration Number is :- 0292948

Al-Huda Cultural Centre and Mosque

Report and Accounts

31 March 2023

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 2023**

### **Contents**

	<b>Page</b>
<b>Charity information</b>	1
<b>Trustees' Annual Report</b>	1
<b>Statement of directors' responsibilities</b>	5
<b>Independent Examiner's Report</b>	6
<b><i>Funds Statements:-</i></b>	
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
<b>Balance sheet</b>	12
<b>Cash flow statement</b>	13
<b>Notes to the accounts</b>	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:-

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Net income</b>	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
<b>Total Funds</b>	<b>3,319,812</b>	<b>2,858,598</b>

#### ***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 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	509,946	-	509,946
<b>Expenditure on:</b>				
Charitable activities	B2	47,901	-	47,901
<b>Total expenditure</b>	<b>B</b>	<b>47,901</b>	<b>-</b>	<b>47,901</b>
<b>Net income for the year</b>		<b>462,045</b>	<b>-</b>	<b>462,045</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>462,045</b>	<b>-</b>	<b>462,045</b>
<b>Other recognised gains/(losses)</b>				
Extraordinary items	D3	(831)	-	(831)
<b>Net movement in funds</b>		<b>461,214</b>	<b>-</b>	<b>461,214</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>	<b>E</b>	2,858,598	-	2,858,598
<b>Total funds carried forward</b>		<b>3,319,812</b>	<b>-</b>	<b>3,319,812</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 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 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	288,666	-	<b>972,617</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>972,617</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	-	-
Charitable activities	B2	42,969	-	<b>41,944</b>
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>42,969</b>	<b>-</b>	<b>41,944</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>245,697</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>244,021</b>	<b>-</b>	<b>932,349</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>244,021</b>	<b>-</b>	<b>932,349</b>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		<b>1,929,601</b>	<b>-</b>	<b>1,929,601</b>
<b>Total funds carried forward</b>		<b>2,173,622</b>	<b>-</b>	<b>2,861,950</b>

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

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)
<b>Net resources available to fund charitable activities</b>	<b>144,504</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 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
	<b>3,320,643</b>	<b>-</b>	<b>3,320,643</b>
(From)/To unrestricted revenue funds	-	-	-
Exceptional items	(831)	-	(831)
<b>Closing revenue funds</b>	<b>3,319,812</b>	<b>-</b>	<b>3,319,812</b>

**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 £
<b>Income</b>	
Income from operations	509,946
Investment income	
<b>Gross income in the year before exceptional items</b>	<b>509,946</b>
<b>Gross income in the year including exceptional items</b>	<b>509,946</b>
<b>Expenditure</b>	
Charitable expenditure, excluding depreciation and amortisation	45,801
Governance costs	2,100
Realised losses on disposals of social investments which are programme related	-
<b>Total expenditure in the year</b>	<b>47,901</b>
<b>Extraordinary items</b>	<b>831</b>
<b>Net income before tax in the financial year</b>	<b>461,214</b>
Tax on surplus on ordinary activities	-
<b>Net income after tax in the financial year</b>	<b>461,214</b>
<b>Retained surplus for the financial year</b>	<b>461,214</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 14 to 24 form an integral part of these accounts.**

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

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

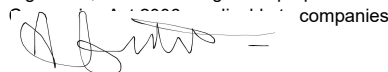
<b>Total charity funds</b>			<u>3,319,812</u>	<u>2,858,598</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried 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 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities as shown below	<b>A</b>	456,954	930,673
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(316,710)	(1,309,527)
<b>Cash flows from financing activities</b>			
Net cash provided by financing activities	<b>C</b>	-	-
Overall cash provided by /(used in )all activities	<b>A+B+C</b>	140,244	(378,854)
<b>Cash movements</b>			
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
<b>Adjustments for :-</b>			
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	<b>A</b>	456,954	930,673
<b>Analysis of cash and cash equivalents</b>			
		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	
<b>Total extraordinary items</b>	831	-
	<b>831</b>	<b>-</b>

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	-	-
<b>Total salaries, wages and related costs</b>	<b>25,450</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.

#### 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
	£	£	£	£
<b>Cost</b>				
At 1 April 2022	2,440,130	-	-	2,440,130
Additions	316,710	-	-	316,710
<b>At 31 March 2023</b>	<b>2,756,840</b>	<b>-</b>	<b>-</b>	<b>2,756,840</b>
<b>Depreciation</b>				
<b>At 31 March 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net book value</b>				
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
	<b>1,500</b>	<b>1,500</b>

#### 9 Debtors due after one year

	2023	2022
	£	£
Other debtors	8,000	8,000
	<b>8,000</b>	<b>8,000</b>

#### 10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	2,100	2,100
Other creditors	740	-
	<b>2,840</b>	<b>2,100</b>

#### 11 Creditors: amounts falling due after one year

	2023	2022
	£	£
Other creditors	141,000	146,000
	<b>141,000</b>	<b>146,000</b>

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

#### 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

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

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

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

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

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

## 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 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	344,742	-	<b>344,742</b>	341,959
Hassan Suuley	1,100	-	<b>1,100</b>	-
Ismail Jirr	2,500	-	<b>2,500</b>	-
A Roobel	1,000	-	<b>1,000</b>	-
Aisha Ahmed Yasin	7,320	-	<b>7,320</b>	-
Ed Ashaadibi	4,000	-	<b>4,000</b>	-
S Mahmed	11,000	-	<b>11,000</b>	-
A Noor	1,050	-	<b>1,050</b>	-
A M Jama	3,050	-	<b>3,050</b>	-
Y O Mire	4,000	-	<b>4,000</b>	-
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	-	<b>1,000</b>	1,000
S Yusuf	-	-	-	1,000
Jama Ali	-	-	-	1,000
Shukri Mohamed	-	-	-	1,000
M Nayum	1,000	-	<b>1,000</b>	-
<b>Total donations and gifts from individuals</b>	<b>381,762</b>	<b>-</b>	<b>381,762</b>	<b>599,452</b>

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
<b>Total public sector revenue grants</b>	<b>8,006</b>	<b>-</b>	<b>8,006</b>	<b>163,665</b>

#### 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	-	-	-
<b>Total private sector revenue grants</b>	<b>120,178</b>	<b>-</b>	<b>111,750</b>	<b>209,500</b>
<b>Total Donations and Legacies A1</b>	<b>509,946</b>	<b>-</b>	<b>501,518</b>	<b>972,617</b>

#### 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
<b>Total direct spending B2a</b>	<b>25,450</b>	<b>-</b>	<b>25,450</b>	<b>20,150</b>

## 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	-
<b>Total grantmaking costs</b>	<b>1,787</b>	<b>-</b>	<b>1,787</b>	<b>-</b>

#### 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	-
	<b>1,787</b>	<b>-</b>	<b>1,787</b>	<b>-</b>

#### 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 £
<b>Volunteer costs</b>				
Travel and subsistence - volunteers	-	-	-	945
<b>Premises Expenses</b>				
Room Hire & Relevant Cost	7,500	-	7,500	6,000
Premises repairs, renewals and	-	-	-	1,125
Property insurance	-	-	-	4,005
<b>Administrative overheads</b>				
Telephone, fax and internet	1,112	-	1,112	962
Advertising and marketing	58	-	58	-
Sundry expenses	-	-	-	85
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than examination or audit fees	900	-	900	1,080
Other legal and professional	3,618	-	3,618	2,080
<b>Financial costs</b>				
Bank charges	5,376	-	5,376	3,412
<b>Support costs before reallocation</b>	<b>18,564</b>	<b>-</b>	<b>18,564</b>	<b>19,694</b>
<b>Total support costs</b>	<b>18,564</b>	<b>-</b>	<b>18,564</b>	<b>19,694</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 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
<b>Total Governance costs</b>	<b>2,100</b>	<b>-</b>	<b>2,100</b>	<b>2,100</b>

### 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	<b>B2a</b>	25,450	-	25,450	20,150
Total grantmaking costs	<b>B2c</b>	1,787	-	1,787	-
Total support costs	<b>B2d</b>	18,564	-	18,564	19,694
Total Governance costs	<b>B2e</b>	2,100	-	2,100	2,100
<b>Total charitable expenditure</b>	<b>B2</b>	<b>47,901</b>	<b>-</b>	<b>47,901</b>	<b>41,944</b>

## 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			
<b>Summary of Total Income, including the items above</b>			
Donations & Legacies	A1	509,946	972,617
<b>Categories of income</b>			
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
	£	£	£	£	£
<b>Charitable activity</b>					
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
<b>Total Charitable activity</b>	<b>25,450</b>	<b>8,670</b>	<b>-</b>	<b>34,120</b>	<b>34,239</b>
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
<b>Other charitable activities</b>					
Professional fees	-	4,518	-	4,518	4,204
Financial costs	-	5,376	-	5,376	3,026
<b>Total Other charitable activities</b>	<b>-</b>	<b>9,894</b>	<b>-</b>	<b>9,894</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 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	-	<b>34,120</b>	34,239
Total Other charitable activities	-	9,894	-	<b>9,894</b>	7,230
Total Governance costs as detailed in Note 25	-	2,100	-	<b>2,100</b>	2,100
<b>Total charitable expenditure</b>	<b>25,450</b>	<b>20,664</b>	<b>-</b>	<b>46,114</b>	<b>43,569</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 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
<b>Grand Total</b>	<b>2,100</b>	<b>5,376</b>	<b>-</b>	<b>13,188</b>	<b>20,664</b>

#### 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)	-	-
	<b>1,787</b>	<b>-</b>	<b>(1,787)</b>	<b>-</b>	<b>-</b>

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