

The Charity Registration Number is :- 0292948

Al-Huda Cultural Centre and Mosque

Report and Accounts

31 March 2024

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 2024

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

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

Reference and administrative details

The charity name.

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

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

The charity's areas operation and UK charitable registration.

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

Legal structure of the charity

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

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

The trustees are all individuals.

The principal operating address of the charity are:-

91 Mile End Road
London
E1 4UJ

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

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

Key Management Personnel;

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

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2024

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

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

All the trustees are also members of the charity.

Objects and activities of the charity

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

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

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

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

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

- 1. Home work club and Mother tongue,
- 2. ESOL Classes,
- 3. Educational & Cultural Workshops,
- 4. Advice, Advocacy & Information on immigration, housing, benefits, hospitals, support letters, and signing documents,
- 5. Family affairs such as marriage, mediation, counselling and guidance, domestic violence, support,
- 6. Women's program in which they manage their affairs, by engaging in the activities and support held at cultural centre,
- 7. Substance misuse advice and guidance,
- 8. Elderly program such as advice and support; and
- 9. Self-help youth work and advice,
- 10. Islamic propagation: such as study circles, Islamic weekend School,
- 11. Treating the sick people with holy Quran especially those who have incurable diseases,
- 12. Five 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 2024

The contribution of volunteers during the year.

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

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

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

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

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

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

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

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

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

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

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

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

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

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

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

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

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

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2024

The charity's organisational structure.

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

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

How the charity makes decisions and how decisions are delegated.

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

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

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

Setting pay and remuneration of key management personnel

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

The charity's relationships with related parties.

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

The trustees' bankers and advisors

Bankers	Barclays Bank
Accountants	Birchtree Sullivan

Financial review

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

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

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

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2024

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

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

Policies on reserves.

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

Availability and adequacy of assets of each of the funds

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

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

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

Risks and uncertainties facing the charity.

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

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

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

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2024

Plans For the Future

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

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

Custodian trustees holding the property on behalf of charity

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

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

Employment of disabled persons

No employment of disabled persons was made during the year.

Third party indemnity provisions

No third party indemnity provisions provided during the year.

Charity's Auditor

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

Al-Huda Cultural Centre and Mosque

Trustees' Annual Report for the year ended 31 March 2024

Statement of Trustees's Responsibilities

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

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

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

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

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

Disclosure of information to auditor

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

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



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

Mr Abokor Ahmed
Trustee

Al-Huda Cultural Centre and Mosque

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Al-Huda Cultural Centre and Mosque

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

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor responsibilities for the audit of the financial statements

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

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

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

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

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

Use of our report

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

Al-Huda Cultural Centre and Mosque

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

Other matters

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



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

Chartered Certified Accountant and Registered Auditors

21 Knightsbridge
London
England
SW1X 7LY

Date: 31/01/2025

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

Statement of Financial Activities for the year ended 31 March 2024

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

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

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

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

All activities derive from continuing operations

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue accumulated funds

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

Summary of funds

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

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

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

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

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

Restricted funds

Unrestricted Funds

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

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

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



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

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

Approved by the board of trustees on 31 January 2025

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

Al-Huda Cultural Centre and Mosque

Cash Flow Statement for the year ended 31 March 2024

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

Al-Huda Cultural Centre and Mosque

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

Reconciliation of net income to net cash flow from operating activities

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

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The financial statements have been prepared in accordance with:

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

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

Policies relating to categories of income and income recognition.

Nature of income

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

Categories of Income

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

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

Income recognition

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

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

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

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

Recognition of liabilities and expenditure

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

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

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

Tangible fixed assets

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

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

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

Accounting for capital grants and fixed asset funds.

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

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

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

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

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

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

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

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

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

Debtors

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

Creditors and provisions

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

2 Liability to taxation

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

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

3 Winding up or dissolution of the charity

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

4 Net surplus before tax in the financial year

	Audited 2024	Un-audited 2023
	£	£

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

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

5 Prior Year Adjustment

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

6 Staff costs and emoluments

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

Total salaries, wages and related costs

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

Numbers of full time employees or full time equivalents

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

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

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

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

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

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

7 Remuneration and payments to Trustees and persons connected with them

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

8 Tangible fixed assets

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

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

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

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

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

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

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

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

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

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

Al-Huda Cultural Centre and Mosque

Notes to the Accounts for the year ended 31 March 2024

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

Unrestricted and designated funds:-

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

Restricted funds:-

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

21 Ultimate controlling party

The charity is under the control of its legal members.

Al-Huda Cultural Centre and Mosque

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

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

22 Donations and Legacies

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

23 Expenditure on charitable activities - Direct spending

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

24 Expenditure on charitable activities- Grant funding of activities

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

Al-Huda Cultural Centre and Mosque

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

25 Support costs for charitable activities

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

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

26 Other Expenditure - Governance costs

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

Al-Huda Cultural Centre and Mosque

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

27 Total Charitable expenditure

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

28 Expenditure on raising funds and costs of investment management

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

Al-Huda Cultural Centre and Mosque

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

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

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

30 Analysis of charitable expenditure by activity

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

Al-Huda Cultural Centre and Mosque

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

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

Summary of charitable costs by activity

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

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

Analysis of support and governance costs by charitable activities

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

Summary of grant making by activity

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

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

Al-Huda Cultural Centre and Mosque

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

31 Analysis of non charitable expenditure by activity

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