

Company registered in England and Wales  
Number: 8174085

**CHELSEA MUSLIM COMMUNITY HUB**

**FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST AUGUST 2019**  
Charity Registration Number 1150710

CHARITY COMMISSION  
FIRST CONTACT

13 OCT 2020

RECORDED  
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**CHELSEA MUSLIM COMMUNITY HUB**

**FINANCIAL STATEMENTS  
YEAR ENDED 31ST AUGUST 2019**

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**CHELSEA MUSLIM COMMUNITY HUB  
YEAR ENDED 31ST AUGUST 2019**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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**Directors**

Mr Abdulrahman Messaaoud Zaidi  
Mr Omar Ourida  
Dr Mustafa Abu-Lisan  
Mr Tawfik El Werfalli

**Charity CEO** Dr Mustafa Abu-Lisan

**Charity number** 1150710

**Abbreviation:** CMCH

**Principal address:** 14 Blantyre Street  
Chelsea  
London SW10 0DS

**Bankers** Lloyds TSB  
Chelsea Branch  
London

**Independent examiner**

Mahmud Said FCCA  
M. Said & Co.  
137 Blackstock Road  
Finsbury Park  
London N4 2JW

**CHELSEA MUSLIM COMMUNITY HUB  
FOR THE YEAR ENDED 31 AUGUST 2019  
DIRECTORS REPORT  
CHARITY NUMBER 1150710**

The Directors present their report and the unaudited financial statements of the charity for the year ended 31st August 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, applicable law and the requirements of the Statement of Recommended Practice 'SORP FRS 102', effective 1 January 2016 and the Charities Act 2011.

The charity constitutes a public benefit body as defined by FRS102.

***Structure***

The charity was incorporated as limited company on 9th August 2012 and Articles were adopted on 5th December 2012 as amended on 12th December 2012. The Charity was registered on 6th February 2013. The trustees are appointed to the board of trustees (directors) and there is currently four directors (trustees). When selecting an individual for appointment as a charity trustee, the charity trustees consider their skills, knowledge and experience needed for the effective administration of the charity. On the appointment of Trustees, they are given a copy of the charity's constitution to read and fully understand to ensure that they act in the furtherance of the charity's objectives. They are also given various booklets issued by the charity commission to ensure that they understand the regulations governing the charity.

***Objectives of the charity***

The objectives of the charity is the promotion and assisting in :

- The advancement of faith and religious practices of Islam and the advancement of general and religious education for the public benefit.
- The provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities.
- The advancement of religious harmony for the interest of the public.
- The relief of financial need and suffering among victims of natural or other kind of disaster in the form of money or other means deemed suitable for persons, bodies, organisations and countries effected.

***Review of activities***

The charity provided prayer facilities for residents in, and visitors to, the area. It also provided Arabic and Quran lessons as well as social and religious consultations during the year.

The above activities were carried out with trustees having regard to the guidance issued by the Charity Commission on Public benefit.

***Charities Funds:***

The charity did not receive any grants from the Local authority (2018 : £2,700). It received donations of £856 (2018: £35,153) for specific purposes. These were treated as restricted. It also received Sadakah and Zakat donations of £42,038 (2018:7,034) which were treated as unrestricted as by definition these can be spent for a wide range of charitable purposes.

***Financial Review:***

***Financial Assistance***

The charity made donations totalling £5,907 (2018: £11,519) to humanitarian organisations as shown in note 3 to the Accounts.

**Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level which will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The unrestricted reserves at 31 August 2019 stood at £53,848 (2018: £53,341). The restricted funds stood at £30,600 at 31st August 2019 (2018: £31,119), mainly to pay rent of the mosque.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed and have drawn up a risk matrix which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risk happening and the measures taken to manage them. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified.

**Independent Examiner**

M. Said & Co were appointed Independent Examiners to the charity and in accordance with the Charities Act 2011 a resolution proposing that they be re-appointed will be put to the Board of Trustees.

Dr Mustafa Abu-Lisan  
Chairman/ Trustee

Date: 3/10/2020

Mr Abdulrahman Messaaoud Zaidi  
Director/ Trustee

Date: 3/10/2020

CHELSEA MUSLIM COMMUNITY HUB  
CHARITY NUMBER 1150710 ( company registration number 8174085)  
INDEPENDENT EXAMINER REPORT TO THE MEMBERS OF CHELSEA MUSLIM COMMUNITY HUB  
ON THE ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2019  
SET OUT ON PAGES 5-9.

I report to the trustees ( directors ) on my examination of the accounts of the above charity for the year ended 31 August 2019.

**Respective responsibilities of the directors ( Trustees ) and examiner**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirement of the Charities Act 2011 ( the Act ).

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and 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.

**Independent examiner's statement**

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants .

I have completed my examination . I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the of the Charities Act; or
- the accounts did not accord with the the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities ( Accounts and Reports ) Regulation 2008 other than any requirement to give a "true and fair" view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Signed:

Date: 7th October 2020 .

Mahmud Said FCCA  
Fellow of the Association of Chartered Certified Accountants

M Said & Co  
Chartered Certified Accounts  
137 Blackstock Road  
Finsbury Park  
London N4 2JW

**CHELSEA MUSLIM COMMUNITY HUB  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2019**

	Notes	Restricted 2019 £	Unrestricted 2019 £	Total 2019 £	2018 £
<b>INCOME</b>					
Donations	2	856	42,038	42,894	44,887
Investment income	2		16	16	14
<b>TOTAL INCOMING RESOURCES</b>		<b>856</b>	<b>42,054</b>	<b>42,910</b>	<b>44,901</b>
<b>EXPENDITURE:</b>					
Charitable activities	3&4	1,375	39,237	40,612	37,155
Others	5	-	2,310	2,310	2,544
		<b>1,375</b>	<b>41,547</b>	<b>42,922</b>	<b>39,699</b>
<b>MOVEMENT IN TOTAL FUNDS- NET INCOME /(EXPENDITURE)</b>		<b>(519)</b>	<b>507</b>	<b>(12)</b>	<b>5,202</b>
<i>Transfer</i>					
Total funds at 1 September 2018		<b>31,119</b>	<b>53,341</b>	<b>84,460</b>	<b>79,258</b>
<b>TOTAL FUNDS AT 31 AUGUST 2019</b>	<b>7</b>	<b>30,600</b>	<b>53,848</b>	<b>84,448</b>	<b>84,460</b>

The notes on pages 7 to 9 form part of these financial statements.

**CHELSEA MUSLIM COMMUNITY HUB**  
**BALANCE SHEET AS AT 31 AUGUST 2019**

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible Fixed Assets	9	2,362	2,762
<b>Total Fixed Assets</b>		<b>2,362</b>	<b>2,762</b>
<b>Current assets</b>			
Debtors	10	111	605
Cash at Bank and in Hand	11	84,926	84,329
<b>Total Current Assets</b>		<b>85,037</b>	<b>84,934</b>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	12	2,951	3,236
<b>Net Current Assets</b>		<b>82,086</b>	<b>81,698</b>
<b>Total assets less current liabilities</b>		<b>84,448</b>	<b>84,460</b>
<b>The funds of the charity</b>			
Unrestricted income funds		53,848	53,341
Restricted income funds		30,600	31,119
<b>Total Funds</b>	7	<b>84,448</b>	<b>84,460</b>

For the period ended 31st August 2019, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to the small companies .

The members have not required the company to obtain an audit of in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirement of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board and signed on its behalf on 3/10/2020

Dr Mustafa Abu-Lisan  
Chairman/ Trustee

Mr Abdulrahman Messaaoud Zaidi  
Director/ Trustee

The notes on pages 7 to 9 form part of these financial statements.



**CHELSEA MUSLIM COMMUNITY HUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST AUGUST 2019**

**1: BASIS OF PREPARATION:**

**1.1 Basis of Accounting :** The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the relevant Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102 issued on 16 July 2014 and with the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

**1.2: Change of Accounting Policy:**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted below.

**1.3 Income:**

All incoming resources are included in the statement of financial activities( SoFA) when the charity has entitlement to the funds, certainty of receipt and when the amount can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities or income and expenses unless permitted by FRS 102 SORP. The charity has received a grant from the local authority in the reporting period.

**1.4 Expenditure and Liabilities:**

Expenditure is accounted for on an accrual basis and has been included under expense categories that aggregates all costs for allocation by natural category.

Support costs are those costs incurred directly in support of expenditure on the object of the charity.

Governance cost are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirement.

The charity made no redundancy payment during the reporting period.

**1.5 Tangible fixed assets are stated at cost less depreciation.**

- Depreciation was charged so as to write off the cost of fixed assets over their estimated useful lives using the reducing balance method at the rate of 15% per annum. Leasehold property was depreciated using the straight line basis over the life of the lease.

**2A: INCOME**

	Restricted 2019 £	Unrestricted 2019 £	Total 2019 £	Total 2018 £
<b>DONATIONS RECEIVED</b>	<u>856</u>	<u>42,038</u>	<u>42,894</u>	<u>44,887</u>

Restricted donations includes a donation of £2,700 from the local authority for the payment of rent.

Other restricted donations were for the purpose of relieving poverty, education and to help disaster victims.

One donation was made to an individual for brain surgery.

	2019 £	2019 £	2019 £	2018 £
<b>2B: INVESTMENT INCOME:</b>				
Return on Savings	<u>-</u>	<u>16</u>	<u>16</u>	<u>14</u>

**3: CHARITABLE ACTIVITIES: GRANTS PAID**

	Restricted 2019 £	Unrestricted 2019 £	Total 2019 £	2018 £
<b>RAMDA Association</b>	-	-	-	2,028
<b>ANAYA</b>	-	-	-	1,592
<b>Bilad Al Sham</b>	1,375	-	1,375	943
<b>Human Appeal International</b>	-	1,951	1,951	1,170
<b>Orphans in Need</b>	-	-	-	706
<b>Brain Fund</b>	-	-	-	5080
<b>Other Donations</b>	-	2,581	2,581	-
	<u>1,375</u>	<u>4,532</u>	<u>5,907</u>	<u>11,519</u>

All donations are paid to charitable organisations ( in 2018: except that of £5,080 related to an individual for brain surgery).

All donations were paid for the relief of poverty , education and for victims of disasters.

**CHELSEA MUSLIM COMMUNITY HUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST AUGUST 2019**

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
<b>4: CHARITABLE ACTIVITIES:</b>				
<b>SUPPORT COSTS</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages and salaries		10,283	10,283	8,992
Work Place Pension		104	104	28
Rent and rates		20,666	20,666	14,554
Insurance		319	319	392
Repairs and renewals		988	988	160
Telephone and communications		587	587	576
Printing postage and stationery		397	397	191
Books and software		724	724	
Ramadan Iftar , Canteen and refreshments		165	165	112
Bank Charges and Interest		60	60	161
Depreciation		400	400	457
General expenses		13	13	13
	<u>0</u>	<u>34,705</u>	<u>34,705</u>	<u>25,636</u>

<b>5 OTHER EXPENDITURE :</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
<b>GOVERNANCE COSTS</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy and Other Fees	-	2,310	2,310	2544

Accountancy Fees		1,660	1,950
Independent Examination Fees		650	594
		<u>2,310</u>	<u>2,544</u>

	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
<b>6 ANALYSIS OF STAFF COST</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Wages & Salaries	10,283		10,283	8,992
Pension Cost- Defined Contributions	104		104	28
	<u>10,387</u>	<u>0</u>	<u>10,387</u>	<u>9,020</u>

No employee had emoluments in excess of £60,000 (2018- none)

There was one employee during the year ( 2018- one)

The salary represents payment to one trustee in his capacity as a teacher.

No trustee received any benefit during the year.

The Charity did not pay any redundancy during the year.

CHELSEA MUSLIM COMMUNITY HUB  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST AUGUST 2019

7 STATEMENT OF FUNDS	At 31.8.2018 £	Income £	Expenditure £	Transfer £	At 31.8.2019 £
Unrestricted funds	53,341	42,054	(41,547)	(0)	53,848
<b>Total unrestricted funds</b>	<b>53,341</b>	<b>42,054</b>	<b>(41,547)</b>	<b>(0)</b>	<b>53,848</b>
Restricted funds	31,119	856	(1,375)	0	30,600
<b>Total restricted funds</b>	<b>31,119</b>	<b>856</b>	<b>1,375</b>	<b>0</b>	<b>30,600</b>

**Name of fund description, nature and purposes of the fund:**

a: The restricted funds were received for the payment of rent of premises, wages and for payment and for donation to charitable organisation.

b: The unrestricted funds are available for the day to day running of the charity.  
Sadakah and Zakat funds were treated as unrestricted and were applied for the general purposes.

**8 RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATION**

No remuneration directly or indirectly out of the funds of the charity was paid or is payable for the year or the prior year to any trustees or to any person or persons known to be connected with any of them except wages paid to one trustee in his capacity as a teacher.

9: TANGIBLE FIXED ASSETS	Furniture and Fittings £	Leasehold Property £	Total £
At 31st August 2018	4,338	1,090	5,428
Additions at cost			
At 31st August 2019	4,338	1,090	5,428
Accumulated Depreciation			
At 31st August 2018	2,158	508	2,666
Charge for the year	327	73	400
At 31st August 2019	2,485	581	3,066
Net Book Value 31/08/2019	1,853	509	2,362
Net Book Value 31/08/2018	2,180	582	2,762

10: DEBTORS:		
Other Debtors and Prepayments	111	605

11: CASH AT BANK AND IN HAND:	84,926	84,329
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12. CREDITORS: Amounts falling due within one year		
Taxation other than corporation tax	123	140
Other creditors and accruals	2,828	3,096
	2,951	3,236

**13. SHARE CAPITAL:**

The Company is limited by Guarantee and every member undertakes to contribute such amount as may be required (not exceeding £10) to the Company's assets if it should be wound up while he is a member.

**CHELSEA MUSLIM COMMUNITY HUB  
DETAILED PROFIT AND LOSS ACCOUNT  
YEAR ENDED 31ST AUGUST 2019**

	2019	2018
	£	£
DONATIONS RECEIVED	42,894	44,887
DONATIONS PAID	5,907	11,519
	<u>36,988</u>	<u>33,368</u>
ADMINISTRATIVE EXPENSES:		
Directors Remuneration	10,283	8,992
Work Place Pension	104	28
Rent and rates	20,666	14,554
Insurance	319	392
Repairs and renewals	988	160
Telephone and communications	587	576
Accountancy fees	2,310	2,544
Printing postage and stationery	397	191
Books and Teaching Materials	610	
Software	114	112
Bank Charges and Interest	60	161
Refreshments and meetings	165	
Depreciation	400	457
General Expenses	13	13
	<u>37,015</u>	<u>28,180</u>
OPERATING SURPLUS FOR THE YEAR	(28)	5,188
Interest receivable	<u>16</u>	<u>14</u>
NET SURPLUS FOR THE YEAR	<u>(12)</u>	<u>5,202</u>